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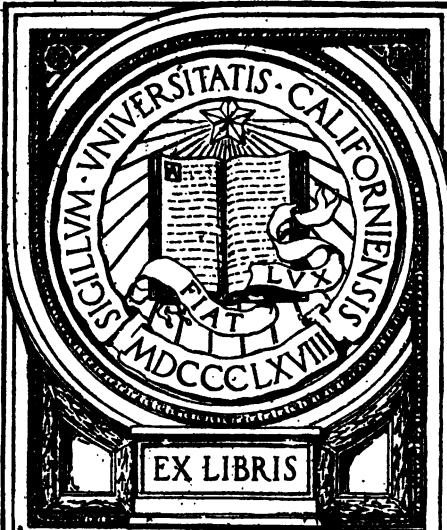
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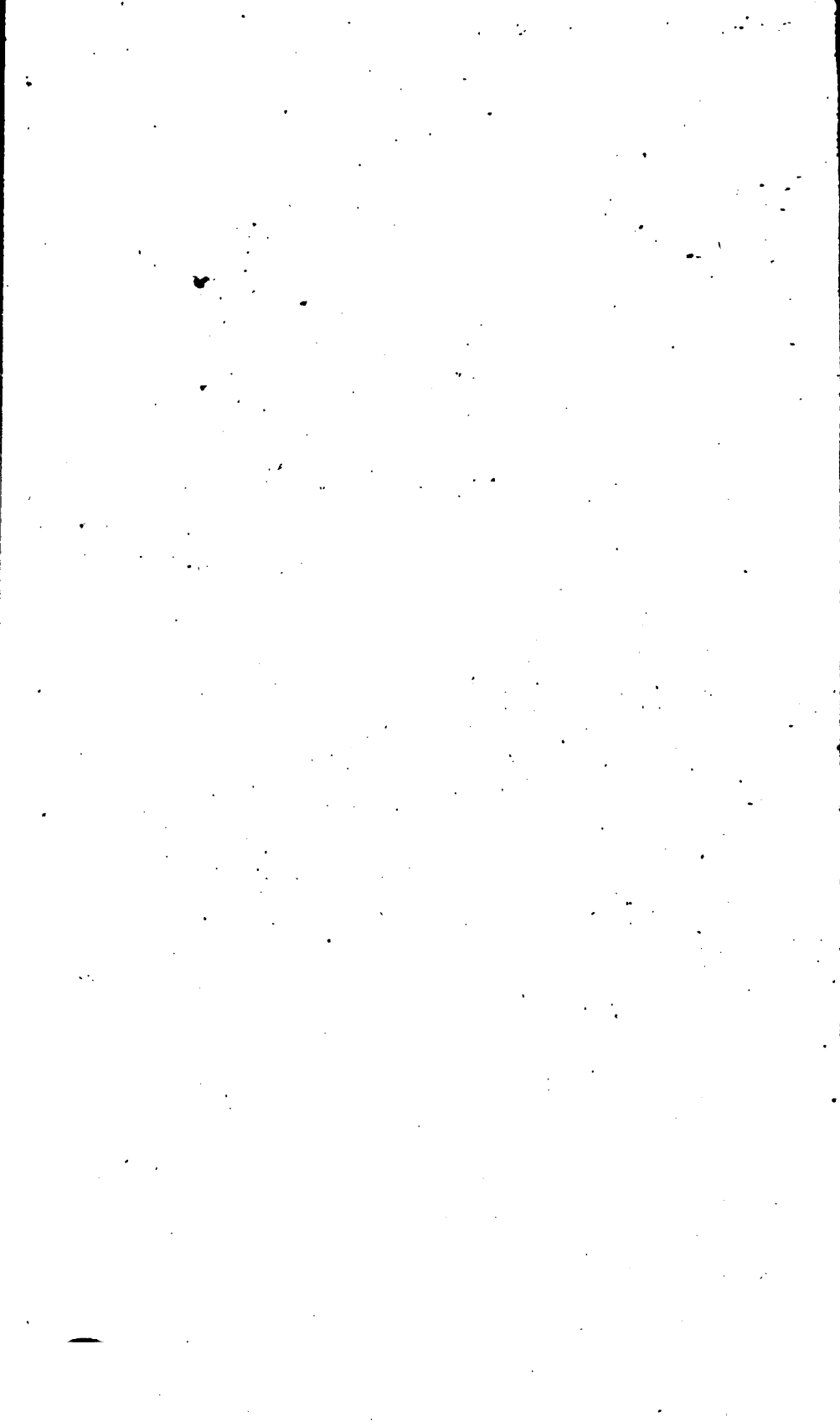
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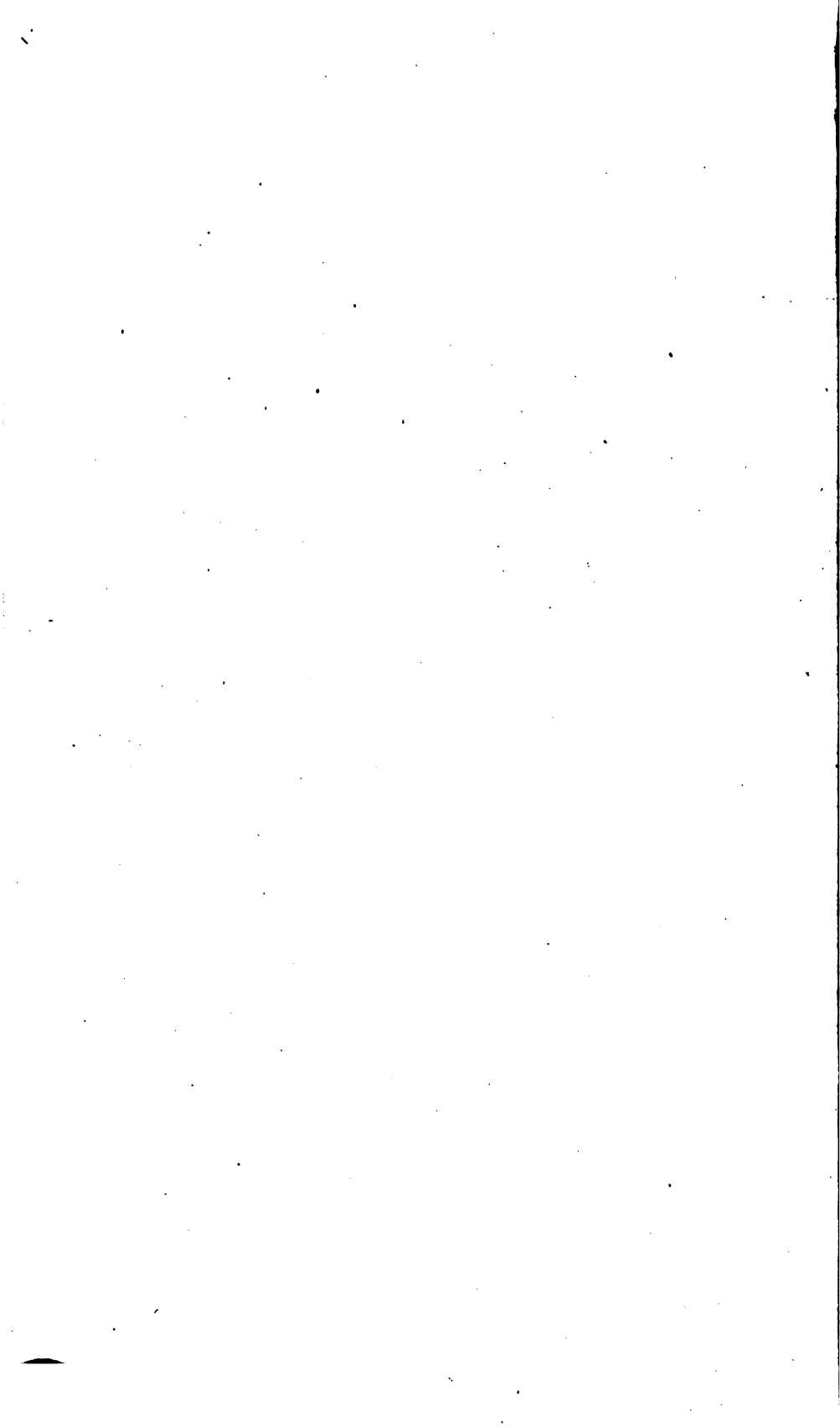
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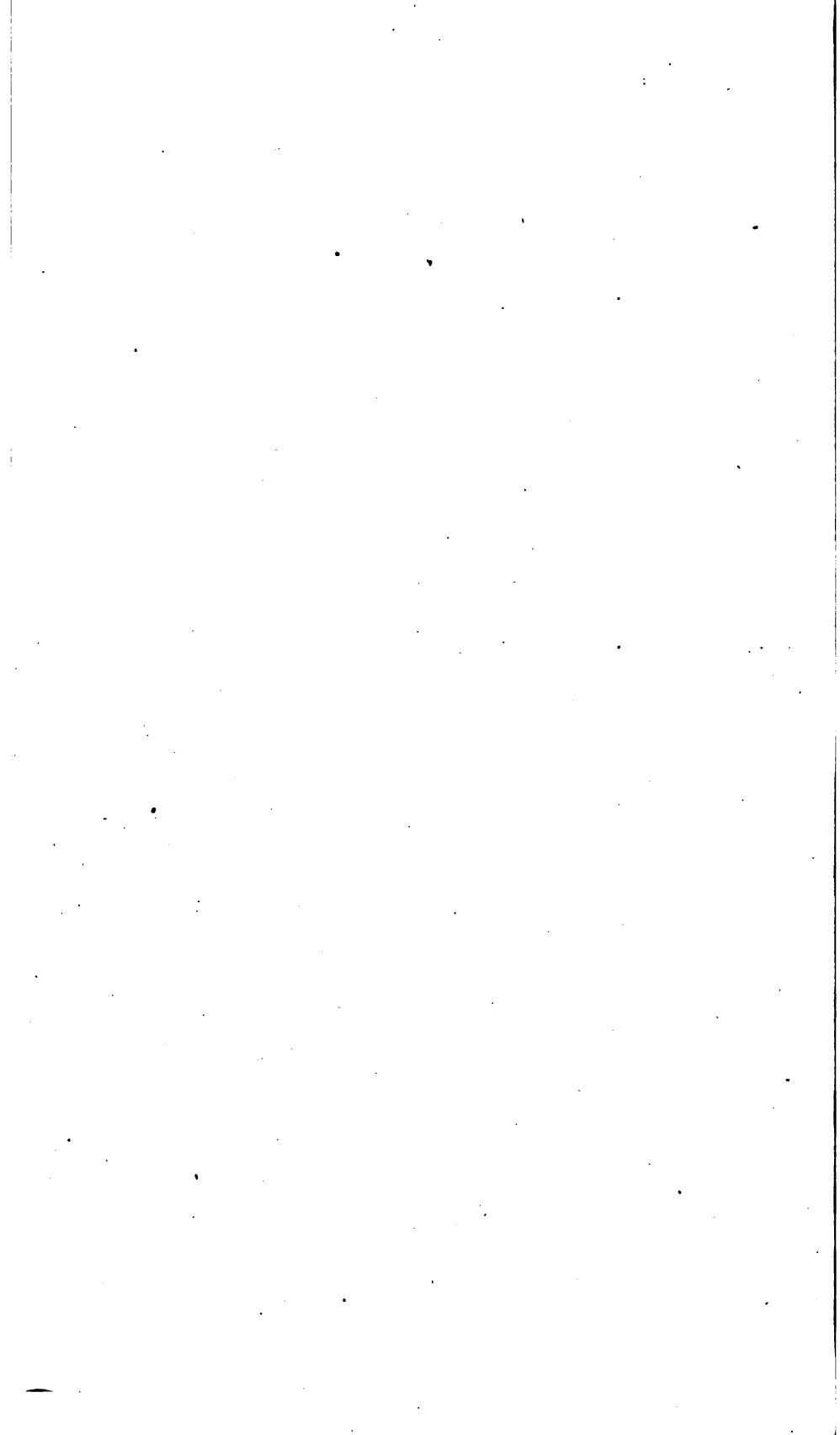
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AUDITOR OF ACCOUNTS'
FIFTY-FIFTH ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
CITY OF BOSTON AND THE COUNTY OF SUFFOLK,
STATE OF MASSACHUSETTS,
FOR THE FINANCIAL YEAR
1866-67.

MAY 1, 1866, TO APRIL 30, 1867.
(BOTH INCLUDED.)

CITY DOCUMENT, No. 61.



BOSTON:
ALFRED MUDGE & SON, PRINTERS TO THE CITY,
24 SCHOOL STREET.
1867.

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1866/7

DOCUMENTS
DEPT.

NO. 1111
ADVERTISED

CITY OF BOSTON.

In Board of Aldermen, May 13, 1867.

ORDERED: That thirty-five hundred copies of the Annual Report of the Auditor of Accounts for the financial year 1866-67, be printed; that two thousand copies thereof be retained in the custody of the Auditor, at City Hall, for distribution, and that the remainder be placed in the several Police Station Houses, also for distribution; and further, that public advertisement be made of the fact, in the newspapers, that said Reports have been placed in the Auditor's office, City Hall, and the several Police Station Houses, for distribution, where the citizens may obtain them on application.

Sent down for concurrence.

CHARLES W. SLACK, *Chairman.*

In Common Council, May 16, 1867.

Concurred.

WESTON LEWIS, *President.*

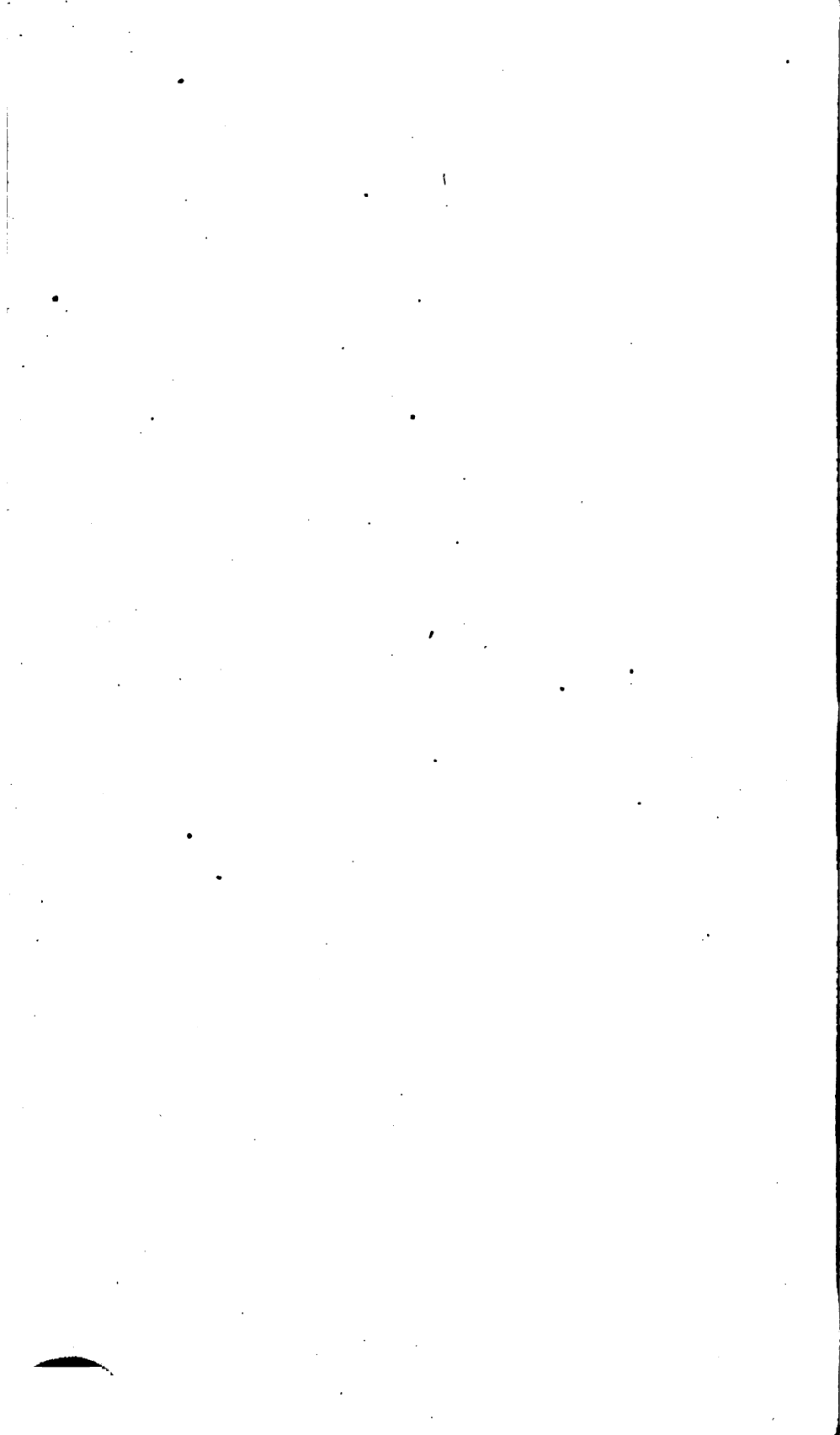
Approved May 17, 1867.

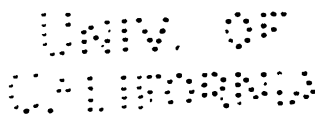
OTIS NORCROSS, *Mayor.*

Attest:

S. F. McCLEARY, *City Clerk.*

335089





CITY OF BOSTON.

OFFICE OF THE AUDITOR OF ACCOUNTS, }
City Hall, June 1, 1867. }

TO THE HONORABLE CITY COUNCIL:

Gentlemen : In compliance with the requirements of the fifteenth section of the ordinance on Finance, the Auditor of Accounts has the honor of herewith transmitting the Fifty-fifth Annual Report of the Receipts and Expenditures of the City of Boston and the County of Suffolk for the financial year 1866-67, which commenced May 1, 1866, and terminated April 30, 1867, both inclusive, giving in detail the financial operations of the Government for the year, and matters of interest connected therewith, which have occurred during the year.

THE TRANSACTIONS OF THE YEAR.

The payments for the financial year 1866-67, of the City of Boston and the County of Suffolk, drawn for by the Mayor through the office of the Auditor of Accounts, were as follows, viz :

On account of City of Boston,	\$4,586,013 35
On account of County of Suffolk,	74,520 28
Total payments through Auditor's office,	\$4,660,533 63

To which add the following sums paid by the Treasurer which did not pass through the Auditor's office, viz :

Interest and premium on City and Water Debt,	1,035,145 74
State Tax,	1,016,490 00
Carried forward,	\$6,712,169 87

<i>Brought forward,</i>	\$6,712,169 37
Committee on the Reduction of the City Debt, being amount paid for City of Boston 6 per cent bonds issued to them,	263,175 00
County of Suffolk, on requisitions of the Judges of the several Courts, as provided by State laws, and expenses of Coroners' inquests,	131,416 82
Militia bounty,	28,973 50
Suspense account of 1859-60,	14,000 00
Old claims, audited and allowed in previous years,	1,060 08
Total payments as per Auditor's accounts,	<u><u>\$7,150,794 77</u></u>

The total payments, by the City Treasurer's accounts, during the year were as follows, viz :

On account of the City of Boston,	\$6,948,591 24
On account of County of Suffolk,	205,937 10
Total,	<u>\$7,154,528 34</u>
<i>Add Auditor's drafts not paid,</i>	266 43
	<u>\$7,154,794 77</u>
<i>Less Auditor's drafts for City Debt of 1865-66, not paid until 1866-67,</i>	4,000 00
Total, as per Auditor's accounts as above,	<u><u>\$7,150,794 77</u></u>

The Treasurer's accounts, which will be found accompanying this report, show that the balance of cash in the Treasury, May 1, 1866, was

\$2,686,421 24

The receipts during the year were as follows, viz :

On City account,	\$8,625,948 74
On County account,	122,930 46
	<u>\$8,748,874 20</u>
<i>Carried forward,</i>	<u>\$8,748,874 20</u>
	<u>\$2,686,421 24</u>

AUDITOR'S REPORT.

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Brought forward, \$8,748,874 20 \$2,686,421 24

The payments were as follows, viz :

On City account, \$6,948 591 24

On County account, 205,937 10

_____ \$7,154,528 34

_____ 1,594,345 86

Balance of cash in the treasury, April 30, 1867, \$4,280,767 10

This cash balance of \$4,280,767.10 is applicable to the payment of the following items, viz :

Balances of unexpended loans and income obtained in 1866-67, as stated in detail under the head of "Treasurer's Balance," which have been carried forward to 1867-68,

\$567,579 22

City Hospital, Nichols Trust Fund,

530 50

Balance to the Sinking Fund for the redemption of the debt of the City,

3,712,657 38

Total, as given above,

\$4,280,767 10

The actual balance to the credit of the "Committee on the Reduction of the City Debt," which forms the Sinking Fund for its redemption, was, April 30, 1867, \$3,998,744.62, from which the Treasurer has borrowed and advanced, under authority of a loan of the City Council not negotiated, \$22,912.24; and the "Committee on the Reduction of the City Debt" invested \$263,175 of the Sinking Fund in City of Boston Six per cent Currency Bonds. Deducting these two items, the cash balance in the Treasury belonging to the Sinking Fund, for the redemption of the debt of the City, would be \$3,712,657.38, as above. The total amount of the Sinking Fund, April 30, 1866, was \$2,748,365.01; same date, 1867, \$3,998,744.62; increase since April 30, 1866, \$1,250,379.61. Increase of the Fund during the two past financial years, \$2,540,479.22.

The amount of the City Debt which became due and was paid off during the year was \$251,000; in addition to which, the "Committee on the Reduction of the City Debt" purchased and cancelled, in anticipation of its becoming due, \$86,000 City Debt, and \$3,000 Water Loan. Total amount paid off, \$340,000.

THE TAXES.

The total assessment of City and County Taxes for 1866, to meet the deficiency in the income during the financial year 1866-67, and to pay the State Tax levied on the City of Boston (\$1,016,490), was

	\$5,468,094 48
Add additional bills by omission,	1,276 20
“ for supplementary bills,	221 90
Total assessment,	<u>\$5,469,592 58</u>

Tax payments into the City Treasury to April 30,

1867,	\$5,109,969 15
Abatements,	92,087 57
Outstanding April 30, 1867,	267,535 86
Total, as above,	<u>\$5,469,592 58</u>

THE EXPENDITURES.

CITY OF BOSTON.

Ordinary expenses, which includes the interest, premium and exchange paid on the entire Debt of the City (\$1,035,145.74),

	\$4,258,940 72
State Tax,	1,016,490 00
City and Water Debt paid off,	340,000 00
Chestnut Hill Reservoir,	267,601 60
Soldiers' Relief payments,	257,407 60
Erecting new buildings and purchasing Land for same,	185,222 31
Carried forward,	<u>\$6,325,662 23</u>

AUDITOR'S REPORT.

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<i>Brought forward,</i>	\$6,325,662 23
Erecting new School-houses and purchasing Land for same,	101,575 09
Purchase of Back Bay Lands and filling in the same,	75,425 00
Laying out and Building new Streets not included in the Annual Appropriations for such objects,	69,886 35
Harbor Dredging Machine and Scows,	36,586 52
War Expenses,	19,795 05
Back Bay and Surface Drainage,	20,161 84
Chestnut Hill Driveway,	13,694 41
Dover Street (old claims),	4,946 18
	<u>\$6,667,682 67</u>

COUNTY OF SUFFOLK.

Court Expenses, including Jurors' and Witnesses' Fees,	\$128,717 28
Jail Expenses: salaries of officers, repairs, keeping and feeding prisoners,	38,926 59
Salaries of Sheriff, Assistant Clerks of Courts, Con- stables of Police and Municipal Court, etc.,	18,555 00
Fuel for Court House and Probate Building,	2,774 62
Coroners' Inquests and Views,	2,699 54
Miscellaneous,	14,264 07
	<u>\$205,937 10</u>

R E V E N U E .

CITY OF BOSTON.

From Taxes of 1866,	\$5,109,969 15
" Taxes of 1865 and previous, .	247,809 87
	<u>\$5,357,779 02</u>
" City Loans,	1,225,175 00
" Water Works,	530,526 80
	<u>\$7,113,480 82</u>
<i>Carried forward,</i>	

<i>Brought forward,</i>	\$7,113,480 82
From the several Departments,	398,956 67
“ State of Massachusetts, Corporation Tax,	383,591 24
“ Water Loans,	221,000 00
“ State of Massachusetts, Soldiers' Relief, for payments of 1865,	164,000 00
“ Interest,	*161,233 81
“ Public Land Bonds belonging to Sinking Fund,	99,958 92
“ Back Bay and Surface Drainage,	50,000 00
“ Committee on Reduction City Debt, Interest,	26,856 85
“ Dover Street,	5,062 25
“ Public Land Sales and Rents belonging to Sinking Fund,	1,803 18
	<hr/> \$8,625,943 74 <hr/>

COUNTY OF SUFFOLK.

From Fines and Costs collected in the Criminal Courts and at the Jail,	\$110,483 99
From Fees paid in by the Clerks of all the Courts for the County,	10,175 69
Board of United States Witnesses and Prisoners at the Jail,	2,245 78
Sale of an old Desk,	25 00
	<hr/> \$122,930 46 <hr/>

The *County Expenditures* during the year were \$205,937.10, and the revenue from the same source \$122,930.46, leaving a balance against the County of \$83,006.64. Of the expenditures \$74,520.28 were paid on the Mayor's drafts through the Auditor's office, and the balance, \$131,416.82, was paid by the Treasurer, on requisitions from the Judges of the several Courts, and for expenses of Coroners' inquests and views audited by the City Auditor, as required by law.

* Of this amount, \$81,581.50 earned by the Sinking Fund for the redemption of the debt of the City.

EXPENSES OF THE DEPARTMENTS.

The expenditures of the principal departments of the City for the financial year 1866-67 are given below, including the salaries of all the officers attached to each, compared with those of the year previous, viz :

CITY HOSPITAL.

	1866-67.	1865-66.
Expenses,	\$79,529 06	\$74,390 29
Income, 1866-67, \$7,108.88; 1865-66, \$6,198.27.		

FIRE DEPARTMENT.

	1866-67.	1865-66.
Expenses and Salaries,	\$151,624 68	\$187,551 92
Fire Alarm Department,	26,119 18	17,070 73
Repair of Engine Houses,	8,135 16	9,441 46
	<u>\$185,878 97</u>	<u>\$164,064 11</u>
Income, 1866-67, \$818.79; 1865-66, \$176.02.		

INTERNAL HEALTH DEPARTMENT.

	1866-67.	1865-66.
Expenses and Salaries,	\$248,962 71	\$193,111 55
Income, 1866-67, \$25,661.23; 1865-66, \$19,637.78.		

POLICE DEPARTMENT.

	1866-67.	1865-66.
Expenses and Salaries,	\$454,079 09	\$400,683 97
Income, 1866-67, \$11,572.04; 1865-66, \$9,434.60.		

In addition to the above, a new Police Station House has been erected during the year for the Harbor Police, on Commercial Street, corner of Salutation Street, at a cost of \$58,293.57, including land; and Police Station House No. 2 has been remodelled, at a cost of \$20,068.22.

PUBLIC INSTITUTIONS.

	1866-67.	1865-66.
House of Industry,	\$99,606 38	\$87,202 73
House of Correction,	71,713 65	51,018 21
Lunatic Hospital,	47,847 85	43,167 47
Steamer H. Morrison,	10,862 66	11,527 04
Pauper Expenses,	7,730 81	7,498 50
Office Expenses,	4,759 79	4,746 54
	<u>\$242,521 14</u>	<u>\$205,160 49</u>

Income, 1866-67, \$73,152.22; 1865-66, \$56,477.88.

In addition to the above expenditures, expenses have been incurred on account of the new Lunatic Hospital in the town of Winthrop, amounting to \$8,463.64.

SCHOOLS AND SCHOOL-HOUSES.

	1866-67.	1865-66.
Salaries of Officers School Committee,	\$10,912 50	(Included in Grammar School Expenses S. Committee.)
Instructors High and Grammar Schools,	338,346 99	\$262,545 26
Instructors Primary Schools,	154,449 67	140,755 56
Care of Grammar School-houses; repairs on do., and fuel,	75,285 09	74,206 29
Care of Primary School-houses; repairs on do., and fuel,	62,191 37	52,722 81
Books and other expenses incurred for Grammar Schools by School Committee,	33,596 97	40,516 54
Do. for Primary Schools,	4,972 92	5,075 12
Expenditures for new School-houses and land for same,	101,575 09	200,553 64
	<u>\$781,280 60</u>	<u>\$776,875 22</u>

Income from all sources, 1866-67, \$15,457.33; 1865-66 \$13,575.72.

AUDITOR'S REPORT.

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STREETS.

	1866-67.	1865-66.
Lighting,	\$219,495 00	\$211,025 77
Paving, etc.	264,783 28	162,801 77
Widening, etc.	101,809 43	142,738 84
Sewers and Drains,	40,391 25	44,819 63
Bridges,	13,968 57	15,855 45
	<u>\$640,447 53</u>	<u>\$577,241 46</u>

In addition to the above expenditures, the following were incurred, viz:

Back Bay and Surface Drainage,	\$20,161 84
Meridian Street Bridge,	35,797 50
Albany Street Damages,	33,472 26
Dover Street do. (old claims),	4,946 18
Dedham Street Grading,	4,825 33
Albany Street Grading,	3,103 64
	<u>\$102,306 75</u>

Income from all the above departments and sources, 1866-67, \$99,128.54; 1865-66, \$27,343.99.

WATER WORKS.

	1866-67.	1865-66.
Requisitions of Water Board,	\$120,607 37	\$124,058 01
Other Payments,	1,600 00	3,400 00
Chestnut Hill Reservoir,	267,601 60	107,282 02
Interest, Premium and Exchange,	483,451 82	453,925 00
	<u>\$873,260 79</u>	<u>\$688,665 03</u>

Income, 1866-67, \$530,526.80; 1865-66, \$473,208.75.

INTEREST AND PREMIUM.

The following is the total interest and premium account of the City for the year, which includes that and the exchange paid on the funded City Debt and the outstanding Water Debt, the premium on the debt paid off and the interest on the amount temporarily borrowed of the Committee on the Reduction of the Debt of the City. The principal and interest on all the debt issued prior to September 1864 is paid in gold. See statement under head of "City Debt" for particulars respecting the debt and interest account. The total amount paid was \$1,035,145.74, divided as follows:

Interest on the Funded City Debt,	\$381,619 58
Premium on do.,	160,675 64
Interest and Exchange on do.,	38,196 64
Interest on City six per cent. Currency Loans,	91,290 00
Interest on amount borrowed of the "Sinking Fund,"	26,856 85
Premium on City Debt paid off,	126,712 50
Interest on outstanding Water Debt,	59,079 58
Premium on do.,	26,585 55
Interest and Exchange on do.,	124,129 40
	<hr/>
	\$1,035,145 74
	<hr/>

The highest premium paid during the year for gold was 55 $\frac{3}{4}$ and the lowest 35 $\frac{1}{2}$ on the dollar.

THE DEBT OF THE CITY.

The amount of the *funded* debt of the City of all kinds, May 1, 1866, was

	\$11,892,375 91
Less the amount of debt paid off during the year	
1866-67,	340,000 00
	<hr/>
Carried forward,	\$11,552,375 91

<i>Brought forward,</i>	\$11,552,375 91
<i>Add amount of Bonds issued on account of City and Water Loans during the year 1866-67,</i>	1,446,175 00
Total <i>funded</i> debt of the City April 30, 1867,	\$12,998,550 91
<i>Add unfunded debt, being advances made by the Treasurer on a loan authorized by the City Council, but not negotiated,</i>	22,912 24
Total <i>funded</i> and <i>unfunded</i> debt, April 30, 1867,	<u>\$13,021,463 15</u>

The above indebtedness the Auditor classifies as follows,
viz :

Water Debt (net cost of the water works),	\$7,114,709 14
City Debt, proper,	3,959,254 01
War Debt,	1,947,500 00
Total, as above,	<u>\$13,021,463 15</u>

The Water Loans outstanding April 30, 1867, amount to only \$3,370,711.11, being an increase of \$221,000 over 1865-66, this amount having been issued on account of the construction of Chestnut Hill Reservoir; but the real debt of the Water Works is shown by the excess of the expenditures for said works over the revenue derived from the same, which is, as stated above, \$7,114,709.14. The original loans issued for constructing the Water Works were redeemed and cancelled as they matured, with funds derived from other sources than those obtained from those works.

THE MEANS FOR PAYING THE DEBT.

Cash due by the City Treasurer to the credit of the "Committee on the Reduction of the City Debt,"	\$3,735,569 62
<i>Carried forward,</i>	<u>\$3,735,569 62</u>

<i>Brought forward,</i>	\$3,735,569 62
Six per cent certificates of indebtedness of the City of Boston, belonging to the "Committee on the Reduction of the City Debt,"	263,175 00
Public Land Bonds and Mortgages in the hands of the Treasurer, secured on lands purchased of the City, all payments on which go into the Sinking Fund,	441,533 70
Total redemption means, April 30, 1867,	\$4,440,278 32
Total redemption means, April 30, 1866,	3,039,590 32
Increase of means in 1866-67,	<u>\$1,400,688 00</u>

THE NET DEBT OF THE CITY.

Total <i>funded</i> and <i>unfunded</i> Debt of the City of Boston, April 30, 1867,	\$13,021,463 15
Total means on hand for paying off the same, April 30, 1867,	4,440,278 32
<i>Net</i> debt, April 30, 1867,	<u>\$8,581,184 83</u>

The *net* debt of the City of Boston April 30, 1866, was \$9,140,660.38. It will be seen that although the gross amount of debt has been increased, the *net* debt has been reduced by the increase of the means on hand for the redemption of the same \$559,475.55.

THE EXPENDITURES AND DEBT—SEVEN YEARS.

The following table exhibits the expenditures of the City of Boston and the County of Suffolk for the past seven financial years; also the debt paid off, the debt incurred, and the total funded and unfunded debt each year; the means on hand for the redemption of the debt and the *net* debt of the City each

year. The expenditures for the City of Boston are less the temporary loans made and paid each year, and the debt of the City paid and cancelled. During these seven years there was expended, on account of the "Southern rebellion," under the head of "War Expenses," over the receipts on the same account, \$2,511,387.50.

YEARS.	Expenditures.		The Funded and Unfunded Debt.			Means on Hand for Paying Off.	Net Debt.
	City of Boston.	County of Suffolk.	Paid.	Issued.	Total Debt.		
1860-61	3,408,241 75	174,850 24	589,800 00	992,700 00	8,944,673 48	988,922 61	7,955,750 87
1861-62	3,268,426 70	170,226 21	638,292 00	775,000 00	9,065,037 65	787,829 20	8,307,208 45
1862-63	5,070,111 67	153,594 98	300,200 00	1,604,850 00	10,520,517 95	1,190,901 13	9,329,616 82
1863-64	5,094,462 36	152,867 32	170,125 00	850,000 00	11,248,778 95	1,468,187 67	9,786,591 28
1864-65	6,013,946 00	146,619 60	288,600 00	639,709 80	11,497,699 32	1,621,255 41	9,876,443 91
1865-66	6,348,871 78	173,050 06	191,716 06	712,150 00	12,180,250 70	3,039,590 32	9,140,660 38
1866-67	6,237,682 67	206,937 10	340,000 00	1,446,175 00	13,021,463 15	4,440,278 32	8,581,184 83

A comparison of the above table shows that, notwithstanding the gross debt of the City has increased from \$8,994,673.48, as it stood April 30, 1861, to \$13,021,463.15, April 30, 1867—an increase of \$4,026,789.67—that the means on hand for its redemption has also increased from \$988,922.61, April 30, 1861, to \$4,440,278.32, April 30, 1867—an increase of \$3,451,355.71—showing that the *net* debt of the City is only \$625,433.96 more than it was April 30, 1861.

NEW BUILDINGS.

A brick Police Station House has been erected on land purchased for that purpose on Commercial Street, corner of Salutation Street, for the Harbor Police, and is now occupied by them. It cost \$58,293.57 for the land and building; a portion of the land has been sold for \$6,000. The "City Building," heretofore so called, in Court Square, which has been partly occupied as a Police Station House for District No. 2 and for City offices, has been remodelled and fitted up entirely as a Police Station House, with ward-room accommodations for Ward No. 4, at a

cost of \$20,068.22, and is now in possession of the Police of District No. 2. These buildings contain all the modern improvements and are first-class Station Houses.

A substantial brick Armory building, one hundred and seventy feet long and fifty feet wide, has been erected on a lot running through from Wareham to Plympton streets, at a cost of \$29,685.38, exclusive of land. It is occupied by the "Second Light Battery M. V. M."

A lot of land has been purchased, fronting on Chardon, Hawkins and Adams streets, containing about 22,000 square feet, at a cost of \$66,211.50, upon which is to be erected a suitable building in which the Overseers of the Poor, and, as far as practicable, the officers of all the Charitable Societies of the City are to be located. It is also intended to use a portion of it as a "Temporary Home for the Destitute." The design is to call the building the "Central Charity Bureau." Contributions towards this object have been paid into the City Treasury, amounting to \$11,622.40.

There has been expended for more land and for plans for a new Lunatic Hospital, at Winthrop, and work on the grounds, purchased for the same, etc., the sum of \$8,463.64.

NEW SCHOOL-HOUSES.

The new Primary School-house, corner of Cove and East streets, the erection of which was commenced in 1865, was completed and occupied in the summer of 1866. It is a good brick structure, with freestone trimmings; contains nine rooms, and cost \$46,979.54. The lot contains 8,000 feet, purchased in 1864 for \$14,889.50; add to which \$975 paid last year for an unexpired lease, making the total cost of land \$15,864.50. Total cost of building and land, \$62,844.04.

A school-house, for Grammar and Primary School purposes, is in the process of erection on Richmond Street, in close prox-

imity to the Hancock School-house, upon land purchased for that purpose and the enlargement of the Hancock School-house yard. The land cost \$50,418.20, of which amount \$22,248 was paid for in 1866-67. About 1,600 feet of this land has been taken to widen Richmond Street, the cost of which is included in the above-mentioned sum.

PUBLIC WORKS.

The removal of "FORT HILL," one of the oldest landmarks of the City, has been commenced, and it is confidently believed by the projectors that this undertaking will, if carried out as contemplated, greatly increase the prosperity of Boston. The territory embraced in this proposed improvement of widening streets and reducing their grade is about twenty acres, and is bounded by Pearl, Milk and Broad streets, and its accomplishment will cause the removal of nearly all the buildings on this land, excepting those on the marginal streets named. The new grade of the streets will be an average reduction from what it now is, of twenty-five feet, the highest point of land to be levelled being fifty feet above the prospective grade. The buildings to be removed are mostly old, but there among them a few fine ones, including the Boylston Grammar School-house and the Boylston Primary School-house, the latter erected in 1865. Most of the buildings are, however, occupied as dwelling-houses of comparatively little value.

A special act of the Massachusetts Legislature of 1865, authorized the widening and grading of Oliver and Belmont streets, and the work has been commenced and is now progressing. The whole cost of the improvement of these two streets is substantially to be borne by the owners and abutters thereon. The work is done through the City of Boston, and all money paid out by the City over the receipts received on the same account, for its accomplishment, is to be paid back in assessments on the several

estates on said streets. Oliver and Belmont streets, when completed, will each be fifty feet wide and of an easy grade.

The next street to be widened and graded, if this contemplated improvement is carried forward, is Hamilton Street, which is to be made fifty feet wide; to be followed by the reducing of the grade of Washington Square, and the widening and grading of Purchase and High streets, Belcher Lane, and Washington Avenue, each to fifty feet in width. There will also be opened and graded on the territory three new streets of fifty feet in width; one from Pearl Street to Broad Street, opposite Bread Street, included in which is Sturgis Place, leading from Pearl Street; one from the above-described street to Broad Street, included in which is Quincy and Hartford places; one from Washington Square, running through the Boylston Grammar School-house lot, to Broad Street.

Washington Square, the highest point of "Fort Hill," is of an irregular shape, about three hundred feet long and two hundred and fifty feet in width, and when cut down to the new grade will be fifty feet lower than it is at the present time. It is contemplated to erect on this lot a building for the use of and for promoting the interests of the merchants of Boston, to be called the "Manufacturers' Exchange."

The work of widening and reducing the grade of all the streets, except Oliver and Belmont streets, will be prosecuted under the so-called "Betterment Act" of 1866, by which the owners and abutters thereon, are to pay one-half of the adjudged betterment to each estate by the improvement.

The dirt which is now being taken from Oliver and Belmont streets is used in filling up and extending Albany Street, between Troy Street and Dover Street bridge. The completion of this portion of Albany Street now being built, with a strong stone enclosure sea-wall along the line of "Fort Point Channel," at this point, leaves only a small part of Albany Street as laid out between East Chester Park and Northampton Street to be completed, to

open a new and nearly direct thoroughfare to Roxbury from State Street, via Devonshire, Kingston and Albany streets to Northampton Street, opposite Davis Street.

The work on the "CHESTNUT HILL RESERVOIR," the "Cochituate Water Board" represent as progressing satisfactorily. The reservoir is to consist of two divisions, one containing about thirty-eight acres and the other eighty-seven acres of water surface. The aqueduct, through which is conveyed the water from Lake Cochituate to the Brookline reservoir, is between the two. The form of the reservoir is irregular and is in a basin, formed by natural hills, which nearly surround it. The driveway around it, authorized by the City Council, has been commenced. Beacon Street, or the "County Road," so called, is in the bed of the reservoir, and to remove this obstruction, with the consent of the County Commissioners of Middlesex County, a curve in the road is being made, starting from the foot of Chestnut Hill and sweeping around in a northeasterly direction till it returns to the original road; and when completed, that portion of the road within the reservoir limits will be discontinued. The amount already expended on this work is as follows: for land, \$109,042.36; for expenses of construction, \$265,841.26; total, \$374,883.62. Amount expended on "Chestnut Hill Driveway," \$13,694.41.

The Auditor of Accounts, in presenting his annual report to the City Council, takes pleasure in bringing to their notice the highly favorable condition of the finances of the City, as presented in the foregoing statements.

The details of the City and County expenditures, the revenue received, and relating to the debt of the City, will be found under

their appropriate heads; and in the appendix some valuable information concerning the department expenses, taxes, in this and other cities, the valuation of the property of the City, etc.

Respectfully submitted,

ALFRED T. TURNER,

Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS.

CITY AND COUNTY.

1866-67.

Statement of the APPROPRIATIONS made by the City Council to meet the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year which began with the first day of May, 1866, and ended with the last day of April, 1867; also of the payments by Drafts made by the Mayor and other authority on the Treasurer against said Appropriations, by which is shown the result of the year, with the balance carried to the Sinking Fund for the redemption of the Debt of the City.

The excess of Expenditures over the Appropriations in some cases was met by Transfers from other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans.

Object of Appropriations.	Original Appropriations.	Actual Payments.
Armories,	\$16,000 00	\$13,375 68
Advertising and Newspapers,	4,000 00	3,588 65
Annuities,	1,200 00	930 16
Bells and Clocks,	2,000 00	1,332 21
Bridges,	13,500 00	13,968 57
Boston Harbor,	9,400 00	7,867 68
Cemeteries,	7,825 00	8,669 58
County of Suffolk,	200,000 00	205,937 10
Common,	36,000 00	See sub. appro.
City Debt,	360,000 00	337,000 00
Carried forward,	\$649,925 00	\$592,669 68

Object of Appropriations.	Original Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$649,925 00	\$592,669 63
City Hospital,	75,000 00	See sub. appro.
External Health Department,	2,500 00	See sub. appro.
Engineers (Civil) Department,	15,000 00	16,057 64
Fire Alarm Department,	15,500 00	26,119 18
Fire Department,	136,000 00	See sub. appro.
Engine Houses — Repairs,	6,000 00	8,135 16
Internal Health Department,	223,440 00	248,962 71
Interest and Premium on City Debt,	525,000 00	551,693 92
Incidental Expenses,	75,000 00	63,554 29
Lamp Department,	206,000 00	219,495 00
Market Houses,	7,800 00	7,703 35
Militia Bounty,	20,000 00	28,973 50
Mount Hope Cemetery,	8,000 00	See sub. appro.
Overseers of the Poor,	55,300 00	51,800 00
Old Claims,	1,500 00	1,060 08
Paving, Grading and Repairing Streets,	190,000 00	264,783 28
Police Department,	430,469 00	454,079 09
Public Buildings,	50,000 00	50,328 45
Public Library,	33,000 00	See sub. appro.
PUBLIC INSTITUTIONS, viz :		
House of Industry,	100,000 00	99,606 38
House of Correction,	58,000 00	71,713 65
Lunatic Hospital,	48,000 00	47,847 85
New Lunatic Hospital,	20,000 00	See sub. appro.
Steamboat "H. Morrison,"	12,000 00	10,862 66
Pauper Expenses,	10,000 00	7,730 81
City Office Expenses,	5,000 00	4,759 79
Printing and Stationery,	30,000 00	23,315 58
Reserved Fund,	100,000 00	
SCHOOLS AND SCHOOL-HOUSES, viz :		
Grammar School Instructors,	340,000 00	338,346 99
Primary School Instructors,	165,000 00	154,449 67
Grammar School Public Buildings,	78,000 00	75,235 09
Grammar Schools School Committee,	32,900 00	33,596 97
Primary Schools Public Buildings,	60,000 00	62,191 37
Primary Schools School Committee,	7,000 00	See sub. appro.
Salaries of Officers School Committee, etc.,	12,000 00	10,912 50
<i>Carried forward,</i>	\$3,803,334 00	\$3,525,984 59

APPROPRIATIONS AND PAYMENTS.

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Object of Appropriations.	Original Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$3,803,334 00	\$3,525,984 59
State Tax,	1,100,000 00	1,016,490 00
Sewers and Drains,	35,000 00	See sub. appro.
Salaries,	95,000 00	91,396 90
Unliquidated Street Claims,	30,000 00	See sub. appro.
Widening Streets,	100,000 00	do.
Water Works,	175,500 00	122,207 37
Water Works, Interest and Premium,	505,000 00	483,451 82
War Expenses,	50,000 00	See sub. appro.
	\$5,893,834 00	\$5,239,530 68
SUBSEQUENT APPROPRIATIONS AND PAYMENTS.		
<i>Adams School-house Yard.</i>		
Loan,	3,000 00	
Payment,		2,450 00
<i>Albany Street Damages.</i>		
Loan,	60,000 00	
Payment,		33,472 26
Balance carried to 1867-68,		26,527 74
<i>Albany Street Grading.</i>		
Loan,	40,000 00	
Payments,		3,103 64
Balance carried to 1867-68,		36,896 36
<i>Back Bay and Surface Drainage.</i>		
Balance from 1865-66,	13,393 99	
Receipts on account of same,	50,000 00	
Payments,		20,161 84
Balance carried to 1867-68,		43,232 15
<i>Back Bay Filling.</i>		
Loan,	32,000 00	
Payment,		32,000 00
<i>Back Bay Lots.</i>		
Loan,	32,175 00	
Payment,		32,175 00
<i>Carried forward,</i>	\$6,124,402 99	\$5,469,549 67

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$6,124,402 99	\$5,469,549 67
<i>Battery Armory.</i>		
Loan,	30,000 00	
Payments,		29,685 38
<i>Central Charity Bureau.</i>		
Loan,	70,000 00	
Receipts on account of same,	11,622 40	
Payments,		66,211 50
Balance carried to 1867-68,		15,410 90
<i>Chestnut Hill Reservoir.</i>		
Balance from 1865-66,	81,717 98	
Loan,	221,000 00	
Payments,		267,601 60
Balance carried to 1867-68,		35,116 38
<i>Chestnut Hill Driveway.</i>		
Loan,	125,000 00	
Payments,		13,694 41
Balance carried to 1867-68,		111,305 59
<i>City Hall.</i>		
Loan,	100,000 00	
Payments,		500 00
Paid Treasurer, due 1865-66,		100,029 40
<i>City Hospital.</i>		
Interest on Trust Funds,	1,050 00	
Payments,		79,529 06
<i>Common.</i>		
Payments,		44,904 58
Balance carried to 1867-68,		9,000 00
<i>Dedham Street Lot.</i>		
Loan,	11,250 00	
Payment,		11,250 00
<i>Dedham Street Grading.</i>		
Loan,	30,000 00	
Payments,		4,825 33
Balance carried to 1867-68,		25,174 67
<i>Carried forward,</i>	\$6,806,043 37	\$6,283,788 47

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$6,806,043 37	\$6,283,788 47
<i>Dover Street.</i>		
Balance from 1865-66,	9,650 29	
Payments,		4,946 18
Balance carried to 1867-68,		4,704 11
<i>Eastern Railroad Wharf.</i>		
Loan,	4,000 00	
Payments,		230 45
Paid Treasurer, due 1865-66,		2,206 14
<i>External Health.</i>		
Receipts, Sales Old Material,	349 00	
Payments,		16,712 18
<i>Fire Department.</i>		
Loan,	11,000 00	
Payments,		151,624 63
Paid Treasurer, due 1865-66,		8,276 92
<i>Grammar School-house, Prescott St.</i>		
Loan,	10,000 00	
Payments,		455 32
Paid Treasurer, due 1865-66,		9,585 76
<i>Grammar School-house, Ward 7.</i>		
Loan,	60,000 00	
Amount carried to 1867-68,		60,000 00
<i>Harbor Dredging.</i>		
Loan,	42,000 00	
Payments,		36,536 52
Balance carried to 1867-68,		5,463 48
<i>Hancock School-house, Yard, etc.</i>		
Loans,	51,000 00	
Payments,		22,248 00
Paid Treasurer, due 1865-66,		28,170 20
<i>Harbor Police Station House.</i>		
Loan,	60,000 00	
Payments,		58,293 57
<i>Carried forward,</i>	\$7,054,042 66	\$6,693,241 93

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$7,054,042 66	\$6,693,241 93
<i>Hose House No. 1.</i>		
Loan,	15,000 00	
Payment,		2,000 00
Balance carried to 1867-68,		13,000 00
<i>Meridian Street Bridge.</i>		
Loan,	55,000 00	
Payments,		35,797 50
Balance carried to 1867-68,		19,202 50
<i>Mount Hope Cemetery.</i>		
Balance from 1865-66,	2,638 26	
Income,	8,815 60	
Payments,		16,780 72
Balance carried to 1867-68,		2,673 14
<i>New Lunatic Hospital.</i>		
Loans,	28,000 00	
Payments,		8,463 64
Paid Treasurer, due 1865-66,		25,108 33
Balance carried to 1867-68,		14,428 03
<i>Oliver Street.</i>		
Advanced by Treasurer,	22,912 24	
Receipts on account of same,	5,572 88	
Payments,		28,485 12
<i>People's Ferry Drops.</i>		
Loans,	42,000 00	
Payments,		18,966 10
Paid Treasurer, due 1865-66,		6,042 35
Balance carried to 1867-68,		16,991 55
<i>Police Station No. 2.</i>		
Loan,	20,000 00	
Payments,		20,068 22
<i>Primary School-house, East Street.</i>		
Loan,	48,000 00	
Payments,		34,207 20
Paid Treasurer, due 1865-66,		13,747 34
<i>Carried forward,</i>	\$7,301,981 64	\$6,969,203 67

APPROPRIATIONS AND PAYMENTS.

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Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$7,301,981 64	\$6,969,203 67
<i>Primary Schools School Committee.</i>		
Payments,		4,972 92
Amount carried to 1867-68,		8,000 00
<i>Public Lands.</i>		
Loans,	25,750 00	
Payments,		22,425 93
Paid Treasurer, due 1865-66,		3,222 07
Balance carried to 1867-68,		102 00
<i>Public Library.</i>		
Interest on Trust Funds,	7,450 50	
Payments,		44,692 39
Balance carried to 1867-68,		1,258 11
<i>School-house, Richmond Street.</i>		
Loan,	60,000 00	
Payments,		42,214 57
Balance carried to 1867-68,		17,785 43
<i>Sewers and Drains.</i>		
Loan,	15,000 00	
Payments,		40,891 25
Paid Treasurer, due 1865-66,		14,019 63
<i>Soldiers' Relief.</i>		
Balance from 1865-66,	100,000 00	
Rec'd from State of Massachusetts,	164,000 00	
Payments,		257,407 60
Balance carried to 1867-68,		6,592 40
<i>Station-house, Ward 8.</i>		
Loans,	6,000 00	
Paid Treasurer, due 1865-66,		5,943 45
<i>Unliquidated Street Claims.</i>		
Loans,	50,000 00	
Payments,		13,815 27
Paid Treasurer, due 1865-66,		17,419 38
Balance carried to 1867-68,		32,580 62
<i>Carried forward,</i>	\$7,730,182 14	\$7,502,046 69

APPROPRIATIONS AND PAYMENTS.

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
<i>Brought forward,</i>	\$7,730,182 14	\$7,502,046 69
<i>War Expenses.</i>		
Payments,		19,795 05
Balance carried to 1867-68,		27,453 52
<i>Water Loan.</i>		
Payment,		3,000 00
<i>Widening Streets.</i>		
Loan,	80,000 00	
Payments,		87,994 16
Paid Treasurer, due 1865-66,		45,319 46
Balance carried to 1867-68,		34,680 54
<i>Winthrop School-house Yard.</i>		
Loans,	9,000 00	
Paid Treasurer, due 1865-66,		8,784 36
Totals,	\$7,819,182 14	\$7,729,073 78
Deduct City Debt and Water Loan carried to Sinking Fund,	360,000 00	340,000 00
	\$7,459,182 14	\$7,389,073 78
Appropriations, Loans, etc., as above,		\$7,459,182 14
Payments, as above,		7,389,073 78
Excess of Appropriations, etc., over Payments, car- ried to Sinking Fund (see page 34),		\$70,108 36

RECAPITULATION.

The following is a recapitulation of the above table, and shows the whole transactions of the year:

TOTAL RECEIPTS.

Appropriations,	\$5,893,834 00
Permanent Loans,	1,446,175 00
<i>Carried forward,</i>	\$7,340,009 00

APPROPRIATIONS AND PAYMENTS.

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<i>Brought forward,</i>	\$7,840,009 00	
Revenue credited and used under the following heads:		
Soldiers' Relief,	\$164,000 00	
Back Bay and Surface Drainage,	50,000 00	
Central Charity Bureau,	11,622 40	
Mount Hope Cemetery,	8,815 60	
Public Library,	7,450 50	
Oliver Street,	5,572 88	
City Hospital,	1,050 00	
External Health,	349 00	
		248,860 38
Advanced by Treasurer on an authorized Loan not funded,		22,912 24
From the balances of 1865-66, due from Treasurer, less the amount of City Debt not paid that year,		207,400 52
		<u>\$7,819,182 14</u>
<i>Less</i> Amount appropriated for City Debt, which is accounted for in the statement of the "Committee on the Reduction of the City Debt,"	360,000 00	
		<u>\$7,459,182 14</u>
<i>Less</i> Excess of Loans, etc., not used, but carried to 1867-68, as balances due from Treasurer,	567,579 22	
		<u>\$6,891,602 92</u>
Total payments, as below,		<u>6,821 494 56</u>
Balance to Sinking Fund, as on page 30,		<u>\$70,108 36</u>
		<u><u></u></u>
TOTAL PAYMENTS.		
On City account,	\$6,667,682 67	
On County account,	205,987 10	
		<u>\$6,873,619 77</u>
<i>Add</i> Amount paid the Treasurer, which he advanced on authorized Loans in 1865-66,	287,874 79	
		<u>\$7,161,494 56</u>
<i>Less</i> City and Water Debt paid, carried to Sinking Fund,	340,000 00	
		<u><u>\$6,821,494 56</u></u>

ESTIMATED AND ACTUAL

INCOME AND TAXES.

CITY AND COUNTY.

1866-67.

Statement of the *Estimated* Income, including Taxes, of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1866-67, with an account of the *actual* Income and Taxes received during that year, showing an excess \$1,031,652.30 from Income and Taxes, which has been carried to the Sinking Fund for the redemption of the debt of the City.

Sources of Revenue.	Estimated Income, etc.	Actual Income, etc.
Armories,	\$10,000 00	\$11,814 45
City Hospital,	6,000 00	7,108 88
Common,	1,100 00	1,425 00
County of Suffolk,	40,000 00	122,930 46
City Hall,		140 40
Dover Street,		5,062 25
Dog Fund,		1,527 00
External Health,	1,000 00	6,185 50
Fees, etc.,	2,200 00	3,699 88
Fire Alarms,		30 29
Fire Department,	100 00	788 50
Grammar School, S. C.,		66 12
Grammar Schools, P. B.,		9 91
Harbor Police Station House,		603 15
Hay Scales,		102 00
<i>Carried forward,</i>	\$60,400 00	\$161,493 79

Sources of Revenue.	Estimated Income, etc.	Actual Income, etc.
<i>Brought forward,</i>	\$60,400 00	\$161,493 79
Harbor Dredging,		580 22
Incidental Expenses,		148 72
Instructors Grammar Schools,		472 60
Internal Health Department,	17,700 00	25,661 23
Interest,	50,000 00	*161,233 81
Lamps,		54 67
Markets,	950 00	541 00
Militia Bounty,	20,000 00	28,998 00
Outstanding Taxes,	100,000 00	247,809 87
Overseers of the Poor,	7,000 00	11,549 29
Paving Department,	8,000 00	2,896 75
Peddlers,		923 00
Police Department,	4,200 00	11,572 04
Primary School Houses,		9,500 00
Public Buildings,		369 07
Public Institutions,	25,000 00	73,152 22
Public Library,	200 00	504 18
Rents,	90,000 00	106,317 26
School House, Richmond Street,		98 40
School Fund,	7,000 00	5,310 30
Sewers and Drains,	10,000 00	21,230 06
Sealers Weights and Measures,		8,500 64
Sation House, Ward 8,		7,330 75
Taxes,	5,023,284 00	5,109,969 15
“ (Corporation from State of Mass.)		383,591 24
Tremont Street,		440 00
Unclaimed Drafts,	1,500 00	266 43
Water Works,	473,600 00	530,526 80
Widening Streets.		19,444 81
	<u>\$5,893,834 00</u>	<u>\$6,925,486 30</u>

Actual Income and Taxes,	\$6,925,486 30
Estimated Income and Taxes,	5,893,834 00
Excess of Actual Income and Taxes,	<u>\$1,031,652 30</u>

* Of this amount \$81,581.50 was earned by the Sinking Fund for the Redemption of the Debt of the City.

Excess of Actual Income and Taxes, <i>as given on</i> <i>page 33,</i>	\$1,031,652 30
Excess of Appropriations over Actual Payments, <i>as</i> <i>per statement on page 30</i>	70,108 36
Total amount carried to Sinking Fund for the Re- demption of the Debt of the City,	<u>\$1,101,760 66</u>

The above amount of \$1,101,760 66, resulting from the actual business of the year, belongs to the Sinking Fund, or *Committee on the Reduction of the City Debt*, and is placed at their disposal, in conformity with the requirements of the ninth and tenth sections of the Ordinance on Finance, Ordinances of 1863, pages 198 and 199.

This Ordinance requires that any excess of Income over the original *estimated* Income, or any excess of appropriations (original or subsequent) over the *actual* payments, should be carried to the credit of the Committee on the Reduction of the City Debt, and be applied towards the extinction of the Debt, *and to no other purpose whatever*.

By the same Ordinance it is provided that no money can be drawn for by the Mayor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific loan*. In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY EXPENDITURES.

Statement of the Expenditures made on account of the CITY OF BOSTON during the financial year 1866-67, by the several Departments, Boards and Committees of the City Government, including the payments of interest on the debt of the City and the redemption of the City Debt. Also the amount paid the Commonwealth of Massachusetts for the City of Boston's proportion of the State Tax.

The year commencing with the first day of May, 1866, and ending with the last day of April, 1867.

Adams School-House.

For purchase of land for the enlargement of the yard of the Adams School-house,	\$2,450 00
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Per item No. 4 of Treasurer's account.

Advertising, etc.

Newspapers, and for advertising in the same, per contract :

Six daily, one year,	\$2,250 00	
One daily, nine months,	281 25	
Five weekly, one year,	937 50	
Newspapers for the several offices, not chargeable to any special appropriation,	95 40	
	<hr/>	<hr/>
Carried forward,	\$3,564 15	\$2,450 00

<i>Brought forward,</i>	\$3,564 15	\$2,450 00
Advertising in one daily not on the contract,	24 50	
	<hr/>	3,588 65
<i>Per item No. 1 of Treasurer's account.</i>		

Albany Street Damages.

Payment for land taken for Albany Street between Troy Street and Dover Street Bridge, and water displacement damages in consequence thereof. Settlements with the owners, including the filling with earth their docks and wharves, which were cut off by the making of this part of Albany Street, which is laid out over tide-water.

Land,	\$15,500 00	
Commonwealth of Massachusetts — damages for displacing tide-water,	7,381 49	
Filling and Labor,	10,358 14	
Removing buildings,	150 00	
Lumber, nails and small items,	82 63	
	<hr/>	33,472 26
<i>Per item No. 5 of Treasurer's account.</i>		

Albany Street Grading.

Payments on account of building a continuation of Albany Street from Troy Street to Dover Street Bridge. This portion of Albany Street was laid out over tide-water, and required a sea wall of granite to hold up the earth filling.

Sea wall,	\$3,000 00	
Filling and labor,	87 03	
Printing,	16 61	
	<hr/>	3,103 64
<i>Per item No. 6 of Treasurer's account.</i>		

Annuities.

Paid to four individuals the stipulated annuities allowed to them by the City Council at various times on account of widening streets and for other considerations,

930 16

Per item No. 2 of Treasurer's account.

<i>Carried forward,</i>	<hr/>	\$43,544 71
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Brought forward,

\$48,544 71

Armories.*Payments to the various Volunteer Militia Companies for Rent of Armories, as required by the State Law of May 16, 1865, and other Militia Expenses, viz:*

Two Cavalry Companies, one year, at \$600 per annum, each,	\$1,200 00
Twenty-four Infantry Companies, one year, at \$300 per annum, each,	7,200 00
One Infantry Company, from August 20th, at \$300 per annum,	184 52
One Infantry Company, to May 18th, at \$300 per annum (disbanded),	39 45
Rent and Taxes on Pine Street Church Building (occupied by the ten companies of the Seventh Regiment),	2,931 13

Total for Armory Rents,	\$11,555 10
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Allowance for Gas to all the Companies, including Armories furnished by the City,	953 29
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Encouragement of the Militia, viz: Rent and furnishing Room at No. 6 Tremont Street, for Headquarters 9th Reg. M. V. M.,	\$402 82
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Furnishing Armory for 2d Light Battery,	360 45
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Allowance for Taxes to Co. G., 1st Reg. M. V. M.,	88 00
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	851 27
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Repairs,	8 89
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Carriage Hire,	7 13
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	13,375 68
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*Per item No. 3 of Treasurer's account.****Back Bay and Surface Drainage.****Payments for constructing Surface Drains in Tremont Street and Shawmut Avenue. (The Boston Water Power Company have paid \$50,000.00 towards the**Carried forward,*

\$56,920 39

Brought forward, \$56,920 39
expense of constructing Sewers on their territory last
year.)

Laborers,	\$8,384 44	
Bricks,	4,450 25	
Masons,	2,595 24	
Cements and Lime,	1,964 75	
Paving,	863 67	
Drain pipe,	692 81	
Teaming,	528 25	
Man-hole, frame and covers,	507 65	
Extensions and alterations of water pipes,	124 94	
Lumber and carpenters,	49 84	
		20,161 84

Per item No. 7 of Treasurer's account.

Back Bay Filling.

Payments for filling in a lot of land on St. James Street, opposite Huntington Square, containing 126,991 square feet. This land was given to the City of Boston by the Boston Water Power Company, in accordance with the terms of an agreement between the State of Massachusetts, the Boston Water Power Company and the City of Boston, dated December 31, 1864; said land to be used either for erection thereon of a building dedicated to the Fine Arts, or as a public square, 32,000 00

Per item No. 12 of Treasurer's account.

Back Bay Lots.

For two lots of land, situated on Rutland and Canton streets, containing 63,600 square feet, purchased of the Boston Water Power Company, as per agreement between the State of Massachusetts, the Boston Water Power Company and the City of Boston, dated December 31, 1864; also balance due said Company on account of land purchased on Dedham Street, viz:

Two lots of land,	\$31,800 00	
Dedham Street lot,	375 00	
		32,175 00

Per item No. 13 of Treasurer's account.

Carried forward, \$141,257 23

Brought forward,

\$141,257 23

Battery Armory.

Cost of erecting and fitting up a building on Wareham and Plympton streets, used as an Armory by the Second Light Battery, M. V. M., viz :

Building per contract, including extra work and material,	\$24,743 25	
Iron shutters,	417 25	
Plans and specifications,	500 00	
Printing specifications,	27 31	
Sewer assessment,	127 50	
Harness racks, water-closets, etc.,	3,359 71	
Stoves and putting up,	360 86	
Gas fixtures,	130 50	
Coal,	19 00	
		29,685 38

*Per item No. 11 of Treasurer's account.****Bells and Clocks.***

Ring six bells in different parts of the city to denote the hours of the day, at \$100.00 per annum, each	\$600 00	
Ring one bell from August 25th,	60 25	
Winding and regulating all the public Clocks,	506 00	
Gas and lighting the illuminated Clock on the Williams Market House, corner Washington and Dover streets, including care for the same,	100 00	
Repairs and damages,	65 96	
		1,332 21

*Per item No. 8 of Treasurer's account.****Boston Harbor.***

Expenses this year on account of the survey of the Harbor, which has been in progress, under the direction of the U. S. Coast Survey,	\$2,132 46	
Salary of Harbor Master John T. Gardner, one year,	1,500 00	
<i>Carried forward,</i>	\$3,632 46	\$172,274 82

<i>Brought forward,</i>	\$3,632 46	\$172,274 82
One year's wages of two boatmen who are employed by the Harbor Master,	1,600 00	
Repairs on boat,	27 03	
Chandlery, Supplies, etc., for boat,	41 23	
Printing and Newspapers,	32 45	
Fuel, and repairing stove,	22 25	
Water rates,	6 00	
Fender piling South Bay wall,	1,000 00	
Breaking ice in the harbor,	345 00	
Photographing,	40 00	
Removing a wreck,	35 00	
Excursion down the harbor with Members of Congress, U. S. Engineers, and other invited guests,	705 00	
Expenses of Committee to Washington, D. C.	306 51	
Other expenses of Committee,	35 75	
Carriage hire,	39 00	
		7,867 68
<i>Per item No. 9 of Treasurer's account.</i>		

Bridges.

Repairs, etc., on the several free Bridges, including Salaries of Superintendents, viz:

CHELSEA STREET BRIDGE, Leading from Chelsea Street, East Boston, to Byron Street, Chelsea.

E. T. Stowers, Superintendent, one year,	\$250 00	
General repairs and material,	403 12	
Oil, etc.,	5 00	
		\$658 12

DOVER STREET BRIDGE, Leading from Harrison Avenue to Fourth Street, South Boston.

Nathan Brown, Superintendent, one year,	\$866 67	
General repairs and material, including repaving,	3,700 29	
<i>Carried forward,</i>	\$4,566 96	\$658 12
		\$180,142 50

BRIDGES.

41

<i>Brought forward,</i>	\$4,566 96	\$658 12	\$180,142 50
Watering,	200 00		
Hardware, tools, oil, etc.,	115 89		
Buoy stone and replacing buoy,	33 44		
Fuel,	19 00		
		4,935 29	

FEDERAL STREET BRIDGE, *Leading to South Boston.*

Jacob Norris, Superintendent, one year,	\$1,500 00		
General repairs and material,	1,636 14		
Fuel and stove,	49 50		
Gas, oil, etc.,	71 80		
Forage for horse, repairing harness, etc.,	215 68		
One boat,	25 00		
		3,498 12	

MOUNT WASHINGTON AVENUE BRIDGE, *Leading from Federal Street to Granite Street, South Boston.*

George H. Davis, Superintendent, one year,	\$1,800 00		
General repairs and material,	1,663 14		
Hardware, tools, oil and small supplies,	167 05		
Fuel,	45 50		
Removing snow,	15 00		
One year's rent of land on which the Superintendent's office stands,	25 00		
		3,715 69	

MERIDIAN STREET BRIDGE, *Leading from Meridian Street, East Boston, to Chelsea.*

Abner Knight, Superintendent, one year,	700 00		
General repairs and material,	2 22		
Oil, lamps, and small items,	112 68		
Fuel,	2 50		

<i>Carried forward,</i>	\$817 40	\$12,807 22	\$180,142 50
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CITY EXPENDITURES.

<i>Brought forward,</i>	\$817 40	\$12,807 22	\$180,142 50
Ground rent of a lot on Meridian Street,	15 00		
		832 40	
WINTHROP BRIDGE, <i>Between East Bos- ton and Winthrop, on Point Shirley Road.</i>			
Care and repairing,		100 00	
Expenses of Committee,	216 95		
Carriage hire,	12 00		
		228 95	
			13,968 57
<i>Per item No. 10 of Treasurer's account.</i>			

Cemeteries, etc.

*Expenses of the City Registrar's Department and
Expenditures for the Improvement and Embellish-
ment of the Burial Grounds, viz:*

OFFICE AND INCIDENTAL EXPENSES.

Salaries—N. A. Apollonio, City Registrar and Su- perintendent of Burial Grounds, one year,	\$2,000 00		
Clerk,	1,200 00		
		3,200 00	
Clerk hire (copying births and deaths),		294 27	
Printing,		233 79	
Stationery and blank books,		93 50	
Collecting the number of births during the year 1866, viz: 5,602 births, at fifteen cents each,		840 30	
Payments to Undertakers for returns of deaths made by them to the City Registrar, under re- quirements of Section 4, Chapter 21, General Statutes, viz: 2,603 cases at 10 cents,		260 30	
<i>Carried forward,</i>		\$4,922 16	\$194,111 07

<i>Brought forward,</i>	\$4,922 16	\$194,111 07
Removal of bodies from St. Matthew's burial ground, and advertising in regard to same,	658 00	
Exchange of funeral car,	500 00	
Care and repairs of house of reception for the dead, on North Grove Street,	127 17	
Care and storage of funeral cars,	100 00	
Tools,	6 75	
Expenses of Committee,	38 50	
Carriage hire,	14 00	
	<hr/>	
	\$6,366 58	

CHAPEL BURYING GROUND, *Tremont St.*

Labor, opening, closing, and care of grounds on Sundays,	\$225 00	
Seeds, plants and manure,	36 50	
	<hr/>	
	261 50	

CENTRAL BURYING GROUND, *Boylston Street.*

Labor,	\$208 00	
Repairing tombs,	87 58	
	<hr/>	
	295 58	

COPP'S HILL BURYING GROUND.

Special police officer and Superintendent,	\$428 00	
Labor,	212 00	
Repairs on tombs, walls and gutters,	256 76	
Sods, loam and small items,	37 00	
	<hr/>	
	933 76	

EAST BOSTON BURYING GROUND.

Care and labor,	\$8 00	
Repairs,	16 86	
	<hr/>	
	24 86	

<i>Carried forward,</i>	<hr/>	<hr/>
	\$7,882 28	\$194,111 07

Brought forward, \$7,882 28 \$194,111 07

GRANARY BURYING GROUND, Tremont Street.

Labor, opening, closing, and care of the ground on Sundays,	\$373 00	
Repairing tombs,	101 30	
Seeds, manure and carting,	15 50	
		489 80

SOUTH BURYING GROUND, Washington Street.

Labor, opening, closing, and overseeing the grounds on Sundays,	\$248 00	
Manure, seeds and carting,	17 50	
		265 50

SOUTH BOSTON BURYING GROUND.

Labor and care,	32 00	
		8,669 58

Per item No. 14 of Treasurer's account.

Central Charity Bureau.

Paid for a lot of land situated on Sudbury, Chardon and Adams streets, purchased for the purpose of erecting thereon a building, to be occupied by the Board of Overseers of the Poor, all the Charitable Societies of the City, and as a "Temporary Home for the Destitute." [There has been \$11,622.40 contributed towards this object by citizens.] 66,211 50

Per item No. 20 of Treasurer's account.

Chestnut Hill Driveway.

Paid on account of building a roadway around the Chestnut Hill Reservoir, now in process of construction in Newton and Brighton, in accordance with an Order passed by the City Council, dated October 9th, 1866.

Overseers and laborers,	18,694 41
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Per item No. 21 of Treasurer's account.

<i>Carried forward,</i>	\$282,686 56
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Brought forward,

\$282,686 56

Chestnut Hill Reservoir.

Continuation of expenditures for the building of a Reservoir, situated in Newton and Brighton, under the direction of the Cochituate Water Board, as per order of the City Council, dated December 13th, 1865.

Salaries :— Superintendent, Assistant Superintendent, Paymaster and Clerk,	\$5,593 47	
Engineer and his Assistants,	3,591 83	
Wages of foremen, mechanics, teamsters and laborers,	145,290 66	
Laying slope wall, per contract,	5,602 00	
Teaming,	52,285 30	
Purchase and exchange of oxen and horses ; also, forage, etc.,	6,986 70	
Wagons, carts, sleighs, harnesses, etc.,	1,861 14	
Erection of stables, sectional houses, shop and office ; also lumber,	16,106 60	
Force pumps, machinery, tools and hardware, including repairs and material for same,	11,789 31	
Land,	7,078 12	
Brick,	4,607 00	
Powder and fuse,	1,627 40	
Lead pipe,	1,141 07	
Fuel for steam engine,	874 25	
Taxes and annuity,	858 75	
Carriage hire, railroad fares and tolls,	439 61	
Small supplies and items,	356 94	
Stationery, printing and stamps,	234 20	
Piles and driving,	189 00	
Board for laborers,	118 85	
Rent of a house,	54 00	
Expenses of the Cochituate Water Board, City Engineer and Resident Engineer to New York and Washington,	506 70	
Entertainments to members of the City Council while visiting the works,	408 70	
		267,601 60
<i>As per item No. 15 of Treasurer's account.</i>		
<i>Carried forward,</i>		\$550,288 16

Brought forward,

\$550,288 16

City Debt.

The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole amount of the City Debt, which became due in this financial year. Also the amount purchased by them in anticipation of the time of its becoming due, viz :

Due this year,	\$251,000 00	
Anticipated,	86,000 00	
		337,000 00
<i>Per item No. 17 of Treasurer's account,</i>	\$341,000 00	
<i>Less amount drawn for by Auditor,</i>		
<i>1865-66, and charged that year, but</i>		
<i>not called for until this year,</i>	4,000 00	
	<u>\$337,000 00</u>	

City Hall.

Completing and furnishing City Hall. The total cost of the building, fences, ornamenting, grounds and furniture, is \$505,691.42.

The expenditures charged this year are :

Plans for furniture,	500 00
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Per item No. 19 of Treasurer's account.

City Hospital.

Expenditures by the Board of Trustees, including the erection of a building used for small-pox patients, under authority granted by the City Council, viz :

Subsistence supplies,	\$29,548 46	
Salaries : L. A. Cutler, Superintendent,	\$1,800 00	
All other employees,	14,889 19	
	<u>16,689 19</u>	
Fuel,	10,630 47	
	<u>\$56,868 12</u>	
<i>Carried forward,</i>	\$56,868 12	\$887,788 16

COMMON, PUBLIC GARDEN, AND PUBLIC SQUARES. 47

<i>Brought forward,</i>	\$56,868 12	\$887,788 16
Drugs, medical stores, books and instruments,	5,268 08	
Alterations and repairs,	3,712 30	
Labor on grounds, filling, seeds, etc.,	2,972 48	
Gas,	1,680 74	
Bedding, dry goods, etc.,	1,346 88	
Furniture,	1,287 28	
Forage for horses, repairs of wagons and harnesses; also for one cart and harness,	1,190 10	
Water rates,	1,048 63	
Printing and binding,	455 64	
Stationery and blank books,	217 56	
Small items paid by Superintendent,	224 25	
Small-pox and cholera buildings per contract,	\$3,115 00	
Gas fixtures,	80 00	
Furnishing,	62 00	
	<hr/> 3,257 00	
		79,529 06
<i>Per item No. 16 of Treasurer's account,</i>		

Common, Public Garden, and Public Squares.

Care and improvement of the Common, Public Garden, Public Squares, and Ornamental Grounds and Trees in the City proper, and in South and East Boston, viz:

GENERAL EXPENSES.

Superintendent of Common, Public Garden, and Squares, (L. Davenport),	\$1,500 00	
Use of horse and wagon,	450 00	
Deer, ducks and swans, viz:		
Food,	\$191 86	
One pair white, and three black swans,	170 00	
Clipping wings,	6 00	
	<hr/> 367 86	
Tools, ladders, etc.,	316 30	
Design for a tool house,	100 00	
Water rates,	60 00	
Revenue Stamps,	3 35	
	<hr/> \$2,797 51	
<i>Carried forward,</i>		\$967,317 22

<i>Brought forward,</i>	\$2,797 51	\$967,317 22
Committee's expenses,	132 25	
Carriage hire,	11 00	
Streets, viz :		
Watering on Charles,	\$696 00	
Watering on Washington,	125 00	
Labor on trees,	482 19	
Loam and trees,	52 50	
	<hr/>	
	1,355 69	
	<hr/>	
	\$4,296 45	
COMMON.		
Labor,	\$3,944 16	
Red gravel,	1,561 00	
Sods,	761 14	
Loam, oyster shells and gravel,	544 50	
General repairs and material on fences, seats, deer park, etc.,	1,266 83	
Plank walk from West Street gate to opposite Joy Street,	225 00	
Manure,	235 35	
Teaming,	131 81	
Trees, Seeds, etc.,	30 25	
	<hr/>	
	8,700 04	
PUBLIC GARDEN.		
Labor,	\$3,690 72	
Raising and straightening iron fence along Charles Street,	2,981 96	
Loam, oyster shells and gravel,	1,738 50	
Shrubs, trees and seeds,	1,270 25	
Red gravel, sods and manure,	61 09	
General repairs and material, seats, tree guards, etc.,	214 88	
Repairs on greenhouse,	140 00	
Removing flagstaff from Chester Square and setting same,	214 00	
Bridge over the pond,	6,000 00	
	<hr/>	
	16,311 40	
	<hr/>	
<i>Carried forward,</i>	\$29,307 89	\$967,317 22

COMMON, PUBLIC GARDEN AND PUBLIC SQUARES.

49 •

Brought forward,

\$29,307 89 \$967,317 22

COMMONWEALTH AVENUE.

Loam and sods,	\$3,148 50
Gravel,	421 25
Raising statue of Hamilton,	229 79
Labor,	216 03
Seeds and teaming,	28 75

 4,044 32
CHESTER, CONCORD, BLACKSTONE,
FRANKLIN, RUTLAND AND WORCES-
TER SQUARES, AND CHESTER AND
UNION PARKS.

Care of all except Concord & Rutland, per contract,	\$2,400 00
General repairs and ma- terial,	337 32
Labor previous to date of contract,	150 10
Tar for trees,	10 55
Iron fence around East and West Chester Parks,	3,630 20
Iron fence around Rut- land Square,	1,344 98
Iron fence around Concord Square,	1,000 00
New flagstaff and raising in Chester Square, to replace one removed to the Public Garden,	786 75

 9,659 90
CITY HALL AND PUBLIC LIBRARY
GROUNDS AND LOWELL AND FORT
HILL SQUARES.

Care of, per contract,	\$450 00
General repairs and ma- terial,	165 73
Bulbs and trees,	20 50

 636 23

EAST BOSTON.

Care and labor on all the squares, also of trees in the streets, per agree- ment,	\$450 00
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Carried forward, \$450 00 \$43,648 34 \$967,317 22

CITY EXPENDITURES.

<i>Brought forward,</i>	\$450 00	\$43,648 34	\$967,317 22
General repairs and material,	30 06		
	<hr/>	480 06	

SOUTH BOSTON.

Labor,	\$545 93		
Loam and sods,	168 50		
Teaming,	36 00		
General repairs and material,	25 75		
	<hr/>	776 18	
		<hr/>	44,904 58

Per item No. 18 of Treasurer's account.

Dedham Street Grading.

Payments in settlement of grade damages caused by raising the grade of Dedham Street between Shawmut Avenue and Tremont Street, and for filling in the same to the new grade.

Damages,	\$3,863 00		
Filling and labor,	767 20		
Estimating damages,	150 00		
Bricks, sand, etc.,	45 13		
	<hr/>		4,825 33

Per item No. 24 of Treasurer's account.

Dedham Street Lot.

Paid for a lot of Land containing 22,500 square feet, situated on what is now called Dartmouth Street, westerly of Tremont Street, purchased of the Boston Water Power Company, in accordance with an agreement between the State of Massachusetts, the Boston Water Power Company and the City of Boston, dated December 31, 1864,

11,250 00

Per item No. 23 of Treasurer's account.

Dover Street Improvement, etc.

Payments of Executions vs. the City, in the cases of Wade and others and John Hogan, owners of estates on Emerald Street, for damages caused by

<i>Carried forward,</i>	<hr/>	\$1,028,297 13
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Brought forward, \$1,028,297 13

overflows in their cellars from the sewers — they being claimants under the Tuckerman deed. Also, amount allowed to several individuals by the Committee on Claims for the same object, viz :

Nathaniel Wade,	\$905 49	
Eliel S. Todd,	883 49	
John Hogan,	691 71	
Jacob Benair,	665 49	
	<hr/>	\$3,146 18
Allowed by the Committee on Claims,	1,800 00	
	<hr/>	4,946 18
<i>Per item No. 22 of Treasurer's account.</i>		

Eastern Railroad Wharf.

Repairs on this Wharf, which became the Property of the City by the purchase of the East Boston Ferry Property, viz :

Piling, etc.,	230 45
<i>Per item No. 28 of Treasurer's account.</i>	

Engineering.

Expenses of the Civil Engineer's Department.

Salaries : N. Henry Crafts, City Engineer,	\$2,800 00	
Thomas W. Davis, as Assistant Engineer to December 12, 1866,	\$1,256 31	
As City Surveyor from December 13, 1866,	755 13	
	<hr/>	2,011 44
Salary of the second Assistant Engineer, draftsmen and assistants, levellers, rodmen, chainmen, etc.,	9,938 25	
Blank-books, stationery, drawing paper and materials, postage and Revenue stamps,	669 56	
Car fares and ferry tolls,	241 69	
Tools, stakes, etc.,	112 58	
Instruments, including repairs,	108 15	
	<hr/>	
<i>Carried forward,</i>	\$15,881 67	\$1,033,473 76

<i>Brought forward,</i>	\$15,881 67	\$1,033,473 76
Washing towels and small supplies,	78 95	
Binding plans and cloth for backing,	77 94	
Printing,	19 08	
	<hr/>	16,057 64
<i>Per item No. 25 of Treasurer's account.</i>		

Engine and Hook and Ladder Houses.

Repairs on the various Houses, as follows, viz:

Carpenter's work and stock.	\$4,590 04	
Painting and glazing,	1,093 55	
Mason work and stock,	831 02	
Slating and roofing,	682 27	
Whitening and coloring,	384 90	
Paving and drains,	302 67	
Plumbing,	132 28	
Paper hangings and hanging same,	67 69	
Gas pipe and fixtures,	28 62	
Assessment for sewer on Chelsea Street,	22 12	
	<hr/>	8,135 16
<i>Per item No. 26 of Treasurer's account.</i>		

External Health.

Expenses of maintaining the Quarantine Establishment at Deer and Gallop's Islands, including the purchase of Barracks, etc., at Gallop's Island, viz:

Salaries: E. A. Whiston,		
Port Physician, to February 28 (11 mos.),	\$550 00	
Samuel H. Durgin, do. one month,	50 00	
Le Baron Munroe, Assistant Port Physician from June 11 to September 30, 1866,	275 00	
	<hr/>	
<i>Carried forward,</i>	\$875 00	\$1,057,666 56

FIRE ALARMS.

53

<i>Brought forward,</i>	\$875 00	\$1,057,666 56
Boatmen, — also nurses, cooks and other em- ployees at the Small-pox Hospital,	1,185 00	
	<hr/>	\$2,060 00
Board and subsistence for patients,	396 83	
Repairs and supplies for boat,	162 86	
Printing, stationery and stamps,	85 21	
Furniture, bedding, etc.,	82 56	
Coffins, medicines and small items,	43 32	
Newspapers, car fares and ferry tolls,	30 84	
Quarantine flag,	30 00	
Expenses of committee,	99 00	
Carriage hire,	3 00	
	<hr/>	\$2,993 62

GALLOP'S ISLAND.

Buildings purchased of the United States,	\$4,435 00	
Furniture, stoves, etc., pur- chased of the United States,	450 00	
Repairs and alterations on buildings and wharf,	737 86	
Furniture, bedding, etc.,	1,338 17	
Use of a horse,	94 00	
Tools and hardware,	64 72	
Services of policemen de- tailed to take charge of the Quarantine Station,	4,913 00	
Cooks and other help,	350 00	
Subsistence,	1,335 81	
	<hr/>	13,718 56
	<hr/>	16,712 18

Per item No. 27 of Treasurer's account.

[There has been received for the sale of
old material, stoves, etc., \$349 00.]

Fire Alarms.

*Expense of Carrying on the Telegraph
System of Fire Alarms, including
Extensions and Renewal, viz :*

<i>Carried forward,</i>	<hr/>	\$1,074,378 74
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<i>Brought forward,</i>		\$1,074,378 74
Salaries: J. B. Stearns, Superintendent to February 18th, inclusive,	\$1,774 00	
John F. Kennard, Superintendent from February 18th,	226 00	
	<hr/>	\$2,000 00
Salaries of operators and repairers,	8,549 75	
Machinery, including repairs,	429 48	
Repairs of damages caused by the wires, and other mechanical labor, including stock,	391 99	
Chemicals, alcohol, etc.,	274 81	
Wire, insulators, knobs, etc.,	266 06	
Iron work, brackets,	262 97	
Castings, including re-casting the bell on Church Street Church,	237 13	
Instruments, including repairs,	229 67	
Hardware and tools,	144 49	
Repairs on East Boston cable, and ringing a bell, at East Boston,	108 38	
Water rates,	100 00	
Frames for alarm cards,	30 45	
Cartage, car fares and small items,	262 14	
Printing and binding,	138 11	
Stationery and stamps,	66 08	
Washing bed clothes,	73 84	
Furniture, etc.,	59 39	
Expenses of committee,	45 00	
	<hr/>	\$13,669 74
Total ordinary expenses,		\$13,669 74

EXTENSION OF LINES.

Three bells, including truckage, and raising into towers,	\$4,552 08		
Machinery signal boxes, knobs, insulators, screws, etc.,	2,413 45		
Carpenter's work, including material, iron brackets, etc.,	692 16		
Labor,	97 45		
	<hr/>		
<i>Carried forward,</i>	\$7,755 14	\$13,669 74	\$1,074,378 74

FIRE DEPARTMENT.

55

<i>Brought forward,</i>	\$7,755 14	\$13,669 74	\$1,074,878 74
Hardware, car fares and small items,	11 62		
	<hr/>	7,766 76	

RENEWAL OF LINES.

Laying a second cable to East Boston, viz :			
Cable,	\$2,412 00		
Expenses of laying,	117 65		
	<hr/>	\$2,529 65	
Labor,		906 25	
Wire,		634 74	
Iron work and castings,		455 12	
Insulators, screws, knobs, etc.,		94 25	
Hardware, car fares and small items,		83 17	
Telegraph poles.		29 50	
	<hr/>	4,682 68	
		<hr/>	26,119 18

Per item No. 30 of Treasurer's account.

Fire Department.

Expenses of this Department, exclusive of the Fire Alarm System, Repairs on Engine and Hook and Ladder and Hose Carriage Houses, viz :

Salaries : Chief Engineer,			
Geo. W. Bird, one day,	\$5 48		
John S. Damrell, from April 2, 1866,	1,994 52		
	<hr/>	\$2,000 00	
Secretary to Board of Engineers, Geo. H. Allen,		1,000 00	
Nine Assistant Engineers, and engine men, drivers, and officers and members of the various engine, hook and ladder and hose companies,		88,938 30	
Hose, hose pipes and couplings, caps and badges,		28,614 22	
Repairs on the leading and suction hose, caps and badges,		8,804 01	
		<hr/>	
<i>Carried forward,</i>		\$119,356 53	\$1,100,497 92

<i>Brought forward,</i>	\$119,356 53	\$1,100,497 92
Repairs of engines, hose carriages, hook and ladder carriages and fuel wagons, including cost of runners,	5,507 74	
Ladders, crotch poles, rakes, axes, etc., purchase and repairs,	755 67	
Neatsfoot oil and leather preservatives for engine hose, sperm oil, fluids, etc., for engines and lanterns,	1,151 48	
Fuel for the engines,	1,796 19	
Fuel for the houses,	1,615 07	
Gas,	1,632 92	
Furniture, bedding, stoves, etc.,	1,603 75	
Washing bed clothes,	624 78	
Purchase and exchange of horses,	1,100 00	
Grain, hay, straw, etc.,	5,970 10	
Harnesses, etc., including repairs,	785 73	
Shoeing horses,	1,348 83	
Hire of a pair of horses and a driver for Hook and Ladder No. 1 (eleven months),	1,375 00	
Hire of horses, pungs and extra drivers, on account of snow,	301 50	
Hire of horses to replace those sick and lame,	126 00	
Medical attendance and medicine for sick horses,	155 12	
Carting,	941 36	
Soap, sponge, and small supplies,	458 02	
Packing and waste,	175 05	
Stable furniture and tools,	332 78	
Fitting arch under the reservoir, Derne Street, for a store-room,	588 37	
Water rates,	549 50	
One hand and two horse hose carriages,	975 00	
Purchase of horse, wagon, harness, sleigh and robes, for Chief Engi- neer's use; also keeping and shoeing,	1,065 99	
Care of reservoirs, including repairs,	124 00	
Hydrant signs,	37 98	
Damages — by firemen and apparatus,	283 19	
Refreshments for firemen July 4, '66,	300 00	
Refreshment for firemen at fires,	59 50	
Printing,	159 48	
Stationery, blank books and stamps,	135 00	
<i>Carried forward,</i>	\$151,391 63	\$1,100,497 92

<i>Brought forward,</i>	\$151,391 63	\$1,100,497 92
Expenses of Committee and Chief Engineer to Manchester, Portland and New Bedford,	86 50	
Carriage hire,	66 00	
Expenses of committee,	80 50	
	<hr/>	151,624 68
<i>Amount paid by Treasurer, per item No. 29 of his account,</i>	\$151,609 34	
<i>Add amount not yet called for,</i>	15 29	
	<hr/>	
	\$151,624 63	
	<hr/>	

Grammar School-house, Prescott St., East Boston.

Continuation of payments for erecting this School-house, situated on Bennington, Saratoga, and Prescott streets, which has been completed, and is now occupied and named "Prescott School-house," [Total cost of building and land, \$110,041.08.]

Grading grounds,	\$343 20	
Border stone,	71 20	
Hand hose and couplings,	40 92	
	<hr/>	455 32
<i>Per item No. 66 of Treasurer's account.</i>		

Hancock School-House Yard, etc.

Cost of additional Land purchased by authority of an order of the City Council, for the purpose of the Enlargement of the Yard of this School-house, the erection of a Primary School-house upon a portion of the same, and the widening of Richmond Street,	22,248 00
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Per item No. 37 of Treasurer's account.

Harbor Dredging.

For constructing Steam Dredging Machine "General Tyler," eight Dumping Scows and Water Boat; also expenses of running said machine. This ma-

<i>Carried forward,</i>	\$1,274,825 87
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<i>Brought forward,</i>		\$1,274,825 87
<i>chine is used for dredging accumulated deposits in the docks and harbor.</i>		
One Otis steam dredging machine, per contract,	\$15,400 00	
Eight dumping scows, per contract, including extra work,	15,651 14	
Chandlery, chains, etc.,	1,090 07	
Water boat, row boats and appurtenances,	764 00	
Captain and employees,	1,627 15	
Use of tow boats,	1,103 25	
Fuel,	301 38	
Repairs and alterations,	255 42	
Services of A. Boschke, for superintendence,	266 66	
Printing,	66 65	
Carriage hire, car fare and small items,	10 80	
		36,536 52
<i>Per item No. 38 of Treasurer's account.</i>		

Harbor Police Station House.

For purchase of a lot of land on the corner of Commercial and Salutation streets, erecting a building thereon, and furnishing the same for the Harbor Police, viz:

Land,	\$27,277 00	
Erection of building, per contract, including extra work,	27,638 19	
Plans and specifications,	700 00	
Heating apparatus,	412 88	
Hardware,	314 59	
Plumbing,	263 65	
Gas fitting,	251 86	
Fuel,	76 00	
Printing plans and specifications,	34 20	
Furniture and furnishing,	1,051 12	
Lamp and lamp irons,	87 08	
Clocks,	75 00	
Auction expenses — sale of land not used,	70 00	
Cleaning,	42 00	
		58,293 57
<i>Per item No. 35 of Treasurer's account.</i>		

<i>Carried forward,</i>	\$1,369,655 96
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INCIDENTAL EXPENSES.

59

Brought forward,

\$1,369,655 96

Hose House No. 1.

Cost of land purchased on Salem Street, for the purpose of erecting on the same a house for Hose Company No. 1,

2,000 00

*Per item No. 36 of Treasurer's account.****Incidental Expenses.***

Expenditures ordered by the City Council, to be charged to this appropriation, and others not chargeable to any other appropriation, including all expenses incurred for counsel over the amount allowed to the City Solicitor; also claims against the City recovered by law, or allowed by the Committee on Claims, viz :

FOURTH OF JULY.

Expenditure for celebrating the Ninetieth Anniversary of the Independence of the United States, viz :

Music, day and evening, including the National Concert on the Common in the morning; also the erection of music stands, etc.,

\$2,467 54

Fireworks,

2,000 00

Extra Police Officers, and extra pay allowed to regular officers, including refreshments for those who could not be relieved from duty,

1,982 50

Regattas. — Expenses and prizes, including Committee's expenses, viz :

Rowing : on Charles River, \$1,263 68

Sailing : in the Harbor, 700 00

1,963 68

Balloons. — S. A. King, for two ascensions,

900 00

Expenses for a free supply of ice water on the Common during the day, putting up and covering stands, men for distributing ice, and for mugs and pitchers,

829 00

Decorations, interior and exterior, of halls, public buildings and Common,

800 00

Carried forward,

\$10,942 72 \$1,371,655 96

<i>Brought forward,</i>	\$10,942 72	\$1,371,655 96
East Boston Ferry Company, for the free use of their ferry to the public during the day and evening,	500 00	
Printing programme, etc., and posting notices in the streets,	446 49	
National salutes for the day,	300 00	
Bell ringing, morning, noon and evening,	68 50	
Firemen — Uniforms, marshal's expenses and hire of engine and horses,	818 60	
Refreshments for escort,	350 00	
Hire of Music Hall and Boston Theatre, for each \$800,	1,600 00	
Entertainment of children at Music Hall — Alleghanians, ventriloquist, pianist, etc.,	554 00	
Warren Street Chapel — Allowance for conducting entertainment of children,	300 00	
Oration — Collation for children of the choir at Music Hall, including expenses for leader, music, etc.,	570 50	
Committees' expenses, including entertainment on board steamer "Henry Morrison" and at the American House,	715 80	
Carriage hire,	101 00	
Setting stakes and ropes, cartage and small items,	154 39	
Total expenses July 4th,	\$17,422 00	

PUBLIC BATHING.

Expenses incurred in furnishing free salt-water bathing facilities to the people during the summer months. Five floating bath-houses were built, an enclosure made on South Boston Point beach and a dressing-room built for the bathers. [The number of baths taken during the season was 433,690.]

<i>Carried forward,</i>	\$17,422 00	\$1,371,655 96
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INCIDENTAL EXPENSES.

61

<i>Brought forward,</i>	\$17,422 00	\$1,371,655 96
Buildings, purchase of rafts, including altera- tions and repairs,	\$14,218 31	
Furnishing and supplies,	747 13	
Rents, including expenses of storage during winter,	833 48	
Salaries of Superintendents and employés,	2,216 00	
Printing, blank books and stationery,	80 05	
Expenses of Committee,	111 75	
Carriage hire,	12 00	
	<hr/>	18,213 72

LEGAL EXPENSES.

Payments of Counsel, and other legal expenses, in the cases of City of Bos- ton <i>vs.</i> Richardson, and Richardson <i>vs.</i> City of Boston. Also in case of Tyler <i>vs.</i> City of Boston, Burrill <i>vs.</i> City of Boston, Hospital Life Insur- ance Company <i>vs.</i> City of Boston, and Roberts <i>vs.</i> City of Boston,	4,053 95
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HISTORY OF NEW CITY HALL.

Preparing and publishing the history and progress of the undertaking of the erection of the new City Hall,— a bound volume of one hundred and sixteen pages, with plates, giving various views of the exterior and in- terior of the building,	3,244 79
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HARBOR EXCURSION.

Expense of the Annual Steamboat Ex- cursion of the City Council and offi- cers of the several departments, in the harbor, by vote of City Council,	2,141 12
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GENERAL SHERMAN.

For the reception and entertainment of
this gallant and brave officer, July
1866, viz :

Music for serenade and escort,	311 00
Refreshments for police, setting stakes etc.,	142 75
Salutes,	72 75

<i>Carried forward,</i>	\$526 50	\$45,075 58	\$1,371,655 96.
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<i>Brought forward,</i>	\$526 50	\$45,075 58	\$1,371,655 96
Committee's expenses, telegrams, etc.,	125 37		
Carriage hire,	291 63		
Horses for mounted police and musicians,	151 00		
Expenses of General Sherman and suite at Revere House,	320 82		
		1,415 32	
DAMAGES.			
Payments of judgments against the City, and settlements by compromise, or otherwise, of claims for damages sustained by individuals on account of accidents arising from defects in the highways, etc.,		2,108 86	
ANNEXATION OF ROXBURY.			
Paid Commissioners appointed to investigate the question of annexing the City of Roxbury to the City of Boston,		1,500 00	
MUSIC ON THE COMMON.			
For services of the several Bands who performed on the Common Wednesday and Saturday afternoons, during the summer months, and for lighting and care of the music stands,		1,499 03	
GAS HEARING.			
Expenses attending hearings before a Committee of the City Council on the question of a supply of gas to the citizens, exclusive of printing the report of said committee,		886 23	
ELECTION EXPENSES.			
Annual allowance to the Ward Officers of the several Wards,	\$360 00		
Constables, for notifying and attendance at the various Ward meetings, and for stationery, etc.,	277 57		
Examining and checking voting lists,	258 00		
<i>Carried forward,</i>	\$895 57	\$52,485,02	\$1,371,655 96

INCIDENTAL EXPENSES.

63

<i>Brought forward,</i>	\$895 57	\$52,485 02	\$1,371,655 96
Ringling bells,	56 00		
		951 57	
ENROLMENT.			
Preparing a list of persons liable to perform military duty,		800 00	
MASSACHUSETTS TEACHERS INSTITUTE.			
Expenses of a concert for the entertainment of this Association,		596 26	
EAST BOSTON FERRY.			
Services of persons employed to count the travel over the ferry,		512 51	
MUNICIPAL DIGEST.			
For preparing a digest of the "Decisions of Municipal interest of the Supreme Judicial Court of Massachusetts, 1804-1865,"		500 00	
WEBSTER VASE.			
Stand and design for same, on which to place the Webster Vase, now in the Public Library building,		115 00	
FUNERAL EXPENSES.			
Expenses attending the funerals of Henry Sargent, late an Assessor, and William Barnicoat, late Superintendent of Lamps — Carriage hire and sexton,		56 00	
SEALERS OF WEIGHTS AND MEASURES.			
For repairing scales and weights of certain parties, under the Ordinance of 6th July, 1863,		*42 36	
<i>Carried forward,</i>		\$56,058 72	\$1,371,655 96

* This amount is collected from the owners of the scales and weights so repaired, by the sealers, and is by them paid into the City Treasury.

The total cost to the City of the Department of Sealers of Weights and Measures for the year was as follows:

Salary of the two officers and assistants,	\$4,200 00
Expenses as above,	42 36
Cost of keeping two horses and wagons for use of said officers by the Internal Health Department, as given by the Superintendent of Health,	989 00

Total,	\$5,231 36
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Amount paid into the City Treasury 1866-67 by the Sealers of Weights and Measures, \$3,500.64.

Brought forward, \$56,058 72 \$1,371,655 96

RECORDING DEEDS.

Payment to the Registrar of Deeds for recording deeds to the city, 96 25

BELLS.

For ringing the several church bells
Emancipation Proclamation Anniversary, January 1, and Washington's Birthday Anniversary, February 22, 1866, 74 75

SALUTES.

Washington's Birthday Anniversary, twenty-second February, 72 75

CARTING — FREIGHTS — TELEGRAMS —

Railroad fares, 160 32
POSTAGES, and Revenue stamps, 216 62

PICTURE FRAMES AND PHOTOGRAPHS.

For photographs of Board of Aldermen and ex-Mayors, and frames for the same, 209 15

BOOKS.

Books of reference, 115 25
111 copies of Adams' Boston Directory, for the members of the Government and the public offices, 805 25

420 50

POCKET BOOKS.

100 memorandum pocket books, containing lists of the City Government and Committees, for the use of members and officers, 125 00

POLICE BADGES.

35 silver badges for members of the Common Council and 7 gold badges for members of the Board of Aldermen, 115 50

Carried forward, \$57,549 56 \$1,371,655 96

INTERNAL HEALTH.

65

Brought forward, \$57,549 56 \$1,871,655 96

CARRIAGE HIRE.

For members City Government, Joint
and Special Committees, etc., not
otherwise specified, 1,469 18

COMMITTEES.

Expenses of Joint Standing and other
Committees of the present and past
City Governments; entertainments
of members of other City Govern-
ments, not otherwise specified, 4,228 20

DELEGATIONS FROM OTHER CITIES.

Entertainments to delegations from the
City Councils of Cincinnati, St.
Louis and Philadelphia, 812 40

63,554 29

Per item No. 41 of Treasurer's account.

Interest.

Amount paid this year for Interest on the City Debt,
including the premium on Exchange on London,
and on the Gold with which this interest was paid, 551,693 92

Per item No. 77 of Treasurer's account.

N. B. *This item does not include any charge for in-
terest on the actual "Water Debt," that interest being
charged to the Water Works.*

Internal Health.

*This item includes the expenses of sweeping the Streets,
collecting all the Ashes and House Offal, and depos-
iting it at the General Depot; also all other work
connected with the preservation of the Health of the
City.*

*The House Offal of the City proper and South Boston
is disposed of by contract. It is collected in the City
Wagons, and delivered at the Offal Depot connected
with the South Stables on Albany Street, opposite
Brookline Street, from whence it is taken every day*

Carried forward, \$1,986,904 17

Brought forward, \$1,986,904 17
in Covered Wagons, and carried out of the City.
The House Offal at East Boston is collected there by
contract, and is disposed of by the collector for his
own benefit.

SALARIES AND PAY ROLLS.

Ezra Forristall, Sup't of Health,	\$2,200 00
Daniel B. Curtis, Assistant Superintendent of Health,	1,600 00
Salaries of Clerk, also constables employed in serving processes for abating nuisances, etc.,	3,403 00
Mechanics employed in the yard.— Wages of five blacksmiths, three wheelwrights, one harness-maker, one painter, also one mason, employed for various purposes,	9,369 14
Foremen of yards, feeders and watchmen.—Wages of one foreman of the south yard, one foreman of the west yard, two feeders, and two watchmen.	5,524 50
Foremen of teams and sweepers, teamsters, laborers, etc.—Wages of the two foremen, each for teamsters and sweepers from north and south stables; teamsters and laborers employed in sweeping the streets, removing street dirt, etc.,	77,433 32
Wages of the teamsters and laborers employed in collecting the house offal, ashes, etc.,	63,598 04
Driver of the wagon used for the conveyance of prisoners to and from the Station Houses to the City Prison, and to the Jail,	950 00
Driver of the vehicle employed in conveying the inmates of the South Boston and Deer Island Institutions to and from the City; also State paupers to the several depots,	794 00
[The House of Industry pays \$300 per annum additional for this service.]	

Total salaries and pay rolls,	\$164,872 00
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<i>Carried forward,</i>	\$164,872 00	\$1,986,904 17
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Brought forward, \$164,872 00 \$1,986,904 17

Feed and bedding for horses, viz :

Grain, meal and carrots,	\$18,607 27	
Hay and straw,	5,245 10	
		18,852 37
Purchase and exchange of horses,		10,865 00

Stock used in workshops, viz :

Iron, steel, shapes, horse nails, axles, etc.,	\$3,076 19	
Saddlery, hardware, leath- er, etc.,	2,456 52	
Wagon lumber, hubs, spokes, pine lumber, etc., including sawing,	2,190 52	
Paints, oils, varnish, etc.,	1,360 46	
Soft coal,	317 02	
		9,400 71

EAST BOSTON.

Collecting ashes, etc.,	\$4,002 00	
Collecting house offal,	380 00	
		4,382 00

REPAIRS AND ALTERATIONS.

Stock and labor at South stable, including paving in yard and sidewalk,	\$2,661 47	
Stock and labor at West stable,	178 22	
		2,839 69

For water used at stables and sprink- ling streets before sweeping, [two years,]		1,660 50
Hoes, shovels, baskets, broom stuff, brooms, buckets, etc.,		1,412 91
Soap, sponge and small supplies,		607 43
Hardware, rope, etc.,		450 31
Drugs, medicines and Veterinary Sur- geon's attendance on horses,		475 56
Shoeing horses (otherwise than those shod by the department),		270 43
Clipping horses,		45 00

Carried forward, \$215,634 01 \$1,986,904 17

<i>Brought forward,</i>	\$215,634 01	\$1,986,904 17
East Boston ferry tolls and dinners for men at East Boston,	202 50	
Cesspool boots and overalls,	171 25	
Fuel,	643 50	
Gas,	497 67	
Furniture, shades, flag,	242 86	
Printing and binding, including sanitary notices,	608 12	
Stationery and blank books,	395 70	
Revenue stamps,	63 80	
Newspapers,	12 00	
Rent of an estate on Bridge Street,	37 90	
Damages by teams,	23 00	

NUISANCES — SANITARY EXPENSES.

Constructing, repairing and cleaning drains and sewers, for the purpose of abating nuisances, and other expenses for this purpose, not otherwise specified,	\$7,009 27	
Constructing sewers to drain land abutting on streets where no sewers had been built, viz:		
Paris St., East Boston,	\$2,084 52	
Preble St., Washington Village,	1,752 56	
Northampton St.,	1,520 86	
	<hr/>	5,357 94
Filling Northampton Street territory,	5,000 00	
Services of physicians and others, employed May and June 1866, to inspect the City,	5,389 33	
Chloride of lime and disinfectants,	2,269 89	
Dredging in Charles River, foot of Otter Street,	525 22	
	<hr/>	
<i>Carried forward,</i>	\$25,551 65	\$218,532 31 \$1,986,904 17

LAMPS.

69

<i>Brought forward,</i>	\$25,551 65	\$218,532 31	\$1,986,904 17
Drafting bill in relation to the Church Street territory,	200 00		
	<hr/>	25,751 65	

CITY PHYSICIAN'S OFFICE, viz :

Salary: Wm. Read, City Physician,	\$2,000 00		
Service of Assistant,	308 00		
Instruments, stationery and other office expenses,	87 33		
	<hr/>	2,345 33	

MILK INSPECTION.

Salary of Inspector, Henry Faxon,	\$1,200 00		
Chemical analyses, stationery and small cash disbursements by Inspector,	327 07		
	<hr/>	1,527 07	
Expenses of Committee and City Physician to New York and Washington,		500 00	
Expenses of Committee,		267 85	
Carriage hire,		38 50	
		<hr/>	248,962 71

Per item No. 42 of Treasurer's account.

Lamps. (See appendix.)

Gas for street lamps, viz :

City proper,	\$102,769 18		
South Boston,	15,029 89		
East Boston,	11,938 20		
	<hr/>	129,737 27	

Oil, for all the oil lamps in the City proper and in South and East Boston,	\$37,480 76		
Carting oil,	516 75		
Wicking,	232 50		
	<hr/>	38,230 01	

<i>Carried forward,</i>	\$167,967 28	\$2,235,866 88
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Brought forward,

\$167,967 28 \$2,235,866 88

LAMPLIGHTERS.Lighting and cleaning gas
lamps, viz :

City proper,	\$18,635 94
South Boston,	2,497 30
East Boston,	2,103 70

Care and cleaning the or- namental lamps over the West Street Gate on the Common, and in front City Hall,	37 00
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Lighting and cleaning all the oil lamps,	10,074 76
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33,348 70

Underground service pipes,
which are all laid by the
Gas Companies, viz :

Boston Co.,	\$3,716 99
South Boston,	357 98
East Boston,	54 25

4,129 22

Lanterns, viz :

For new oil lanterns,	\$1,336 70
For new gas “	1,264 60

Repairs, one year per con- tracts,	3,808 55
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Alterations and repairs, other than contract,	90 80
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6,500 65

Wooden posts,	328 75
Iron posts, including repairs,	66 41

Iron brackets and post heads, includ- ing putting up,	2,037 77
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Gas burners, tips, cocks, pipe, etc., in- cluding putting up,	1,406 80
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Oil burners, cans and measures, in- cluding repairs,	952 81
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Ladders, including repairs,	50 50
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Carting lamps, posts, etc.,	276 85
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Proof meter and minute watch,	80 42
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SALARIES.

Superintendent, William Barnicoat, one year,	\$1,300 00
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<i>Carried forward,</i>	\$1,300 00	\$217,146 16	\$2,235,866 88
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MARKET HOUSES.

71

<i>Brought forward,</i>	\$1,800 00	\$217,146 16	\$2,235,866 88
George H. Allen, Assistant, one year,	600 00		
Allowance to George H. Allen, for extra services as Assistant, per vote of the City Council,	800 00		
		2,200 00	
Printing,		93 38	
Stationery,		40 46	
Carriage hire,		15 00	
			219,495 00

Per item No. 43 of Treasurer's account.

Market Houses.

Expenses of Faneuil Hall Market and the Market in Faneuil Hall Building, exclusive of the Repairs on the Buildings (which are charged to Public Buildings).

SALARIES.

Charles B. Rice, Superintendent,	\$2,000 00		
Deputy Superintendent, who is commissioned as a police officer,	1,200 00		
Keeper of the public scales,	540 00		
Two watchmen,	1,869 50		
		\$5,609 50	
Fuel,		920 25	
Gas,		850 71	
Water rates,		140 00	
Stationery and Revenue stamps,		30 00	
Warming apparatus and repairs of same, furniture and gas fixtures,		63 98	
Small repairs and other small expenditures by the Superintendent,		53 66	
Expenses of Committee,		35 25	
			7,703 35

Per item No. 46 of Treasurer's account.

<i>Carried forward,</i>	\$2,463,065 23
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Brought forward,

\$2,463,065 23

Meridian Street Bridge.*Payments on account of rebuilding the Meridian Street Bridge, between East Boston and Chelsea, viz:*

Contract, in part,	\$33,885 00
Superintendent, eight months,	1,600 00
Covering the flooring with composition,	300 00
Removing Superintendent's house,	12 50
	<hr/>

35,797 50

*Per item No. 48 of Treasurer's account.****Militia Bounty.****Paid to members of the Volunteer Militia, the bounty allowed them by the State, in conformity with the requirements of Chapter 219, Acts of 1866,*

28,973 50

*Per item No. 80 of Treasurer's account.****Mount Hope Cemetery.****Expense of carrying on and improving this Ground, which is located in Dorchester and in West Roxbury.*

Salary of Superintendent, C. M. Atkinson,	\$1,200 00
Wages of laborers,	9,986 06
Mechanical work and stock for repairs on Superintendent's house, greenhouse and fences, also for constructing a tomb,	1,759 91
Iron and granite posts, for boundaries of lots, including numbers, also slabs and grave covers,	840 20
Trees, plants and seeds,	753 81
Expense of maintaining horse and oxen, including repairs of harnesses and vehicles,	637 53
Tools and hardware,	386 17
Sundry small items,	170 97
Flower pots,	85 00
	<hr/>

Carried forward,

\$15,769 65 \$2,527,836 23

NEW LUNATIC HOSPITAL.

73

<i>Brought forward,</i>	\$15,769,65	\$2,527,836	23
Allowance for running an omnibus, during the summer season, to and from the Jamaica Plain horse cars to the Cemetery, for the accommodation of the public,	450	00	
Car fares,	48	54	
Commission on sales of lots,	52	00	
Refunded of the amount received for temporary placing of bodies in receiving tomb and graves,	41	00	
Policy of insurance on Superintendent's house,	90	00	
Furniture,	13	12	
Fuel,	109	14	
Printing,	79	95	
Stationery and stamps,	13	32	
Expenses of Trustees, including carriage hire for annual visit of City Government,	114	00	
			16,780 72
<i>Per item No. 47 of Treasurer's account.</i>			

New Lunatic Hospital.

Continuation of payments for Land in the Town of Winthrop; also for Plans of Buildings to be erected for a New Lunatic Hospital on said land, Engineering, expenses of Board of Directors and Superintendent of the Lunatic Hospital visiting similar institutions in this and other States for the purpose of gathering information as to the improvements which can be made in the building, taxes, etc., viz:

Plans and estimates,	\$4,500	00	
Land,	3,000	00	
Town tax,	481	22	
Engineering expenses,	142	32	
Visiting various institutions in other cities and towns,	266	77	
Carriage hire and small items,	41	83	
Directors' expenses,	31	50	
			8,463 64
<i>Per item No. 49 of Treasurer's account.</i>			

Carried forward, \$2,553,080 59

Brought forward,

\$2,553,080 59

Old Claims.

Amount of bills and accounts against the City, which had been audited and allowed in former years, but which were not presented to the Treasury for payment till this year,

1,060 08

Per item No. 50 of Treasurer's account.

Oliver Street.

Payments on account of reducing the grade and widening of Oliver and Belmont streets, done by the City of Boston under authority of a special Act of the Legislature of Massachusetts of 1865. The whole cost of this improvement is to be paid by the abutters thereon, viz :

Estates taken by authority of said Act,	\$28,071 55
Laborers,	140 40
Carting earth,	171 00
Printing and small items,	102 17

28,485 12

Per item No. 53 of Treasurer's account.

Overseers of the Poor.

Paid to the Treasurer of this Board, which they have disbursed as follows, viz :

For the benefit and special relief of those poor persons in the different Wards of the City, having a settlement in this State, and who, without being paupers, are proper objects for such assistance,

\$35,846 86

Office expenses,

8,671 12

Temporary Home for the Destitute in Charles Street,

7,282 02

51,800 00

Per item No. 51 of Treasurer's account.

[*There has been received to the credit of this account*

Carried forward,

\$2,634,425 79

Brought forward, \$2,634,425 79
this year the sum of \$11,549.29, per item No. 116
of Treasurer's account. This credit being deducted
from the above, will reduce the net cost this year to
\$40,250.71, against \$37,740.85 last year, and
\$34,133.26 in 1864-5.]

Paving, Grading and Repairing of Streets.

SALARIES AND PAY ROLLS.

Charles Harris, Superin-		
tendent of Streets,	\$2,200 00	
Clerk in Superintendent's		
office,	975 00	
Mechanics, foremen and		
laborers,	57,453 40	
	<hr/>	\$60,628 40
Master pavers' bills, being for paving		
per square yard and setting edge-		
stone per running foot,	24,712 59	
Gravel, earth, cinders, etc., for filling,	57,131 21	
Paving gravel,	14,592 05	
Granite blocks for paving,	13,472 36	
Round stone for paving,	5,966 82	
North River flagging for crossings,	3,341 10	
Edgestones for sidewalks,	4,401 24	
Stone chips,	730 73	
Bricks for drains and sidewalks,	8,199 41	
Lime, sand and cement,	2,547 74	
Teaming,	13,519 10	
Iron fence around Commonwealth Av-		
enue, per contract,	5,300 69	
Lumber and Carpenter's		
work,	\$2,244 59	
Strengthening retaining		
wall, Ferdinand Street,	877 24	
Two masts for Albany		
Street bridge,	300 00	
	<hr/>	3,421 83
Fence around Thomas Park and other		
mason work,	833 45	
Street signs and re-numbering streets,	861 40	
	<hr/>	
<i>Carried forward,</i>	\$219,660 12	\$2,634,425 79

<i>Brought forward,</i>	\$219,660 12	\$2,634,425 79
Hardware, tools, including steel and iron for manufacture and repairs,	831 98	
Wharfage,	979 09	
Alterations and repairs of shops, including gas fixtures,	98 05	
Fuel and stoves,	78 35	
Cumberland coal and water rates,	43 87	
Oil and lanterns,	28 24	

GRADE DAMAGES.

Brookline Street, <i>Hobbs</i>		
& Prescott, and Bates,	\$3,093 64	
Second Street, <i>Ferrin</i> ,	300 00	
Temple Place, <i>Putnam</i> ,	30 00	
	<hr/>	
	3,423 64	
Damages by teams and men,	60 63	
East Boston ferry tolls,	49 80	

REMOVING SNOW AND ICE, viz :

Extra laborers, and teams		
hired for the day,	\$9,159 65	
Contractors,	27,273 75	
	<hr/>	
	36,433 40	

[This amount does *not* include the pay of the regular laborers of the department.]

Purchase of a horse and wagon, board and shoeing, including repairs on harness and vehicles, for Superintendent's use,	1,428 28	
Printing and binding,	162 20	
Stationery and blank books,	103 53	
Revenue stamps and newspaper,	67 60	
Expenses of Superintendent to Portland,	12 00	
Expenses of Committee and Superintendent to New York, Philadelphia and Western cities,	500 00	
Carriage hire,	55 00	
Expenses of Committee,	767 50	
	<hr/>	
		264,783 28

Per item No. 55 of Treasurer's account.

<i>Carried forward,</i>	<hr/>	\$2,899,209 07
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POLICE.

77

Brought forward,

\$2,899,209 07

People's Ferry Drops.

Payments for building new Tanks and repairing the Drops and Buildings at the People's Ferry Landings on the Boston and East Boston sides, viz:

Repairs on buildings and drops, including amount paid on account of new tanks,	\$10,447 16	
Piling,	8,500 00	
Printing specifications,	18 94	
		18,966 10

Per item No. 64 of Treasurer's account.

Police.

SALARIES.

John Kurtz, Chief of Police,	\$2,500 00	
E. H. Savage, Deputy Chief of Police,	1,800 00	
Eight Captains,	11,487 84	
Sixteen Lieutenants,	20,133 23	
Eighteen Sergeants,	21,281 95	
Day and Night Officers,	328,539 64	
Allowance for services out of regular hours,	1,523 03	
Services of those members of the regular police who are stationed at theatres, or at other places of public amusement or business,*	3,409 21	
Detective officers,	12,364 49	
Superintendent of Hacks and Carriages,	1,237 25	
Superintendent of Carts, Wagons, etc.,	1,262 00	
Superintendent of Pawnbrokers,	1,262 00	
Special officer whose duty is to look after cases of drunkenness,	1,083 25	
Constable for serving legal notices for the various departments,	861 00	
Officers at the City Prison,	3,732 25	
Clerk in the office of the Chief,	1,200 00	
Detective and Assistant Clerk,	1,271 74	
<i>Carried forward,</i>	\$414,948 88	\$2,918,175 17

* These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of the Police, and are by him paid into the City Treasury, monthly, to the credit of the Police Department.

<i>Brought forward,</i>	\$414,948 88	\$2,918,175 17
Stewards of the various Station Houses,	3,616 25	
Officers at evening and day schools, (extra duty,)	234 00	
	<hr/>	
	\$418,799 13	

(To which should be added the cost of cloth for uniforms, which is furnished to the members at cost prices, and deducted from their pay, amounting to \$5,379.74, making the actual cost of the force for the year \$424,-178.87.)

Cloth for uniforms,	4,634 74	
(Value of cloth on hand April 30, 1866, \$1,800.00; on hand April 30, 1867, \$1,055.00).		
Badges and buttons,	638 67	
Gas,	4,513 95	
Fuel,	3,043 68	
Furniture, bedding, etc.,	2,514 35	
Water rates,	1,004 36	
Small repairs,	159 67	
Transporting prisoners from station houses to City Prison — by the Internal Health Department,	2,068 75	
Carriage and wagon hire for the use of officers and for the conveyance of disabled persons who are cared for by the police, also for the removal of bodies,	489 83	
Medical attendance and medicine furnished, by order of police officers, to persons arrested, wounded, or otherwise needing such assistance,	523 51	
Food for prisoners while in the City Prison waiting examination,	1,013 06	
Food supplied to prisoners and others at the various station houses,	299 18	
Ice,	234 69	
Washing bed-clothes; oil, fluid, wicking, soap, sand, and other small supplies for the various houses,	308 25	
Repairing and cleaning telegraphic instruments,	106 93	

<i>Carried forward,</i>	<hr/>	\$440,352 75	\$2,918,175 17
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POLICE.

79

<i>Brought forward,</i>	\$440,352 75	\$2,918,175 17
Ropes, chains and stakes required for closing up the streets and for restraining crowds on public days; carting and putting up and removing same; flags, and setting same on public occasions,	352 19	
Travelling expenses of officers to various places in search of criminals and fugitives from justice, including telegraphing,	137 50	
Chandlery and repairs on boats for Harbor Police,	769 26	
Supplies for do.,	540 65	
Replacing and shackling buoy,	16 50	
Removing nuisances, snow, ice and other obstructions from streets and elsewhere,	120 94	
Meals for officers on public occasions, when they could not be spared from duty,	30 87	
Pistols, hand-cuffs, clubs, etc.,	63 37	
Photographs for Rogues' Gallery,	66 50	
Defending a suit against an officer,	50 00	
STEAMBOAT FOR HARBOR POLICE.		
Cancelling contract,	\$4,000 00	
Plans and estimates,	300 00	
	<hr/>	4,300 00
STATION HOME.		
Allowance on account on rent,	\$1,750 00	
Police officer,	285 00	
	<hr/>	2,035 00
POLICE STATION HOUSE No. 2.		
Bedding and furnishing,	809 52	
HARBOR POLICE STATION HOUSE.		
New furniture, carpeting, flag,	805 00	
Board and shoeing of horse, repairs of harness and vehicle, etc., used by the Chief of Police,	425 50	
Printing and binding, including five hundred pocket memorandum books,	1,842 60	
<i>Carried forward,</i>	\$452,718 15	\$2,918,175 17

<i>Brought forward,</i>	\$452,718 15	\$2,918,175 17
Stationery and blank books supplied to Chief's office and the several stations,	658 16	
Postages and newspapers,	40 98	
Expenses of the Committee on Police and Chief of Police to New York and Philadelphia,	158 75	
Expenses of Committee,	508 05	
	<hr/>	454,079 09
<i>Amount paid by Treasurer, per item No. 63 of his account.</i>	\$453,902 09	
<i>Add amount not yet called for,</i>	177 00	
	<hr/>	
	\$454,079 09	
	<hr/>	

Police Station House No. 2.

Payments for remodelling "City Building," so called, in Court Square, for better convenience as a Station House for Police District No. 2. The Assembly Hall for the Police in this building is also used as a Ward Room for Ward No. 4.

Contractors for labor and material not otherwise specified,	\$14,859 34	
Plumbing,	1,767 08	
Painting and glazing,	1,652 87	
Plastering,	1,038 25	
Heating apparatus,	520 87	
Furniture,	190 36	
Preparing rooms in Court House for temporary occupancy,	39 45	
	<hr/>	20,068 22
<i>Per item No. 65 of Treasurer's account.</i>		

Primary School-house, East Street.

Continuation of payments on account of the erection of a Primary School-house on the corner of East and Cove streets, adjoining the Primary School-house on East Street, formerly the Winthrop Grammar School-house.

Mason's contract,	\$20,718 47	
Carpenter's contract,	11,294 07	
	<hr/>	
<i>Carried forward,</i>	\$32,012 54	\$3,392,322 48

PUBLIC BUILDINGS.

81

<i>Brought forward,</i>	\$32,012 54	\$3,392,322 48
Heating apparatus,	1,200 95	
Locksmithing,	177 07	
Furniture,	816 64	
	<hr/>	34,207 20

Per item No. 59 of Treasurer's account.

[Total cost of building, including \$975 for a lease, \$47,954.54.]

Printing and Stationery. (See Appendix.)

Additional items for Printing and Stationery will be found charged under various heads.

Printing City Documents, notifications, tax-bills, and blanks of various kinds, including the cost of paper,	\$17,683 28	
Binding,	2,032 33	
Stationery for public offices and for the members of the City Council, not charged elsewhere,	1,832 13	
Blank books,	993 19	
Printing, coloring and mounting maps of the City,	667 50	
Postage and Revenue stamps,	106 15	
Expenses of Committee,	1 00	
	<hr/>	23,315 58

Per item No. 56 of Treasurer's account.

Public Buildings.

Expenditures for Repairs, Alterations and care of the Public Buildings, so called, which include all the Buildings belonging to, or hired by, the City, except School-houses, Engine-houses, Lunatic and City Hospitals, and the County Buildings; also for Rents of Buildings used for City purposes.

SALARIES.

James C. Tucker, Superintendent of Public Buildings,	\$2,200 00	
Clerk in Superintendent's Office,	1,008 33	
	<hr/>	
<i>Carried forward,</i>	\$3,208 33	\$3,449,845 26

CITY EXPENDITURES.

<i>Brought forward,</i>	\$3,208 33	\$3,449,845 26
Henry Taylor, Superintendent Faneuil Hall,	500 00	
Assistant at Faneuil Hall,	143 00	
Services (in part) of a person employed by Superintendent of Public Buildings,	100 00	
Care of Old State House,	26 67	
	<hr/>	3,978 00
CITY HALL,		
Alterations and repairs, including addition to heating apparatus,	\$11,433 33	
Furniture and furnishing,	5,710 13	
Engineer, Janitor, care and cleaning,	5,115 03	
Fuel,	3,155 50	
Gas,	1,638 20	
Water rates,	458 14	
Tools for Engineer,	197 07	
Ice, watering street, and small items,	111 99	
	<hr/>	27,819 39
[Two police officers during the day, and four during the night, are detailed on duty in the building.]		
ALTERATIONS AND REPAIRS OF BUILDINGS, viz :		
Markets,	\$3,106 45	
Public Library, including the construction of a safe,	2,348 85	
Station Houses and City Prison,	1,839 61	
Soldiers' Home, including iron fence on Worcester Street,	1,733 68	
Faneuil Hall, including pictures,	1,103 35	
People's Ferry,	429 80	
Ward rooms,	82 94	
Scollay's Building, Harbor Master's Office and Old State House,	18 22	
	<hr/>	10,662 90
<i>Carried forward,</i>		\$42,460 29 \$3,449,845 26

Brought forward,

\$42,460 29 \$3,449,845 26

RENTS, viz :

Paid for houses Nos. 40
and 42 Bridge Street,
and Foundry Building,
North Grove Street, and
taxes,

\$695 00

House on Leverett Street,
formerly occupied as a
police station house,

350 00

Rooms hired for the pur-
pose of holding Ward
meetings,

585 00

1,630 00

POLICE STATION No. 2, viz :

Furniture and shades,

\$670 25

Gas fixtures,

355 39

Plans,

250 00

Sundry items,

80 50

1,356 14

HEATING APPARATUS, viz :

Station Houses,

\$445 89

Public Library,

238 94

Faneuil Hall,

12 25

697 08

FURNITURE.

Faneuil Hall,

\$388 02

Ward rooms,

40 50

428 52

Opening, closing, and cleaning ward
rooms, and incidental expenses con-
nected with the same,

324 00

GAS, viz :

Ward rooms,

\$299 00

Faneuil Hall,

77 19

376 19

FUEL, viz :

Weighing and inspecting,

\$81 00

Faneuil Hall,

70 75

Hay Scales,

31 00

182 75

Cartage, soap and small items,

115 15

Carried forward,

\$47,570 12 \$3,449,845 26

Brought forward,

\$47,570 12 \$3,449,845 26

WATER RATES.

Faneuil Hall,	\$40 00
Old State House,	27 00

67 00

Purchase of a top buggy, board of horse, shoeing, repairs, etc., for Superintendent's use,	1,061 98
Stationery and stamps,	123 50
Printing,	21 65
Carriage hire,	145 50
Expenses of Committee,	1,338 70

50,328 45

*Per item No. 61 of Treasurer's account.***Public Institutions.**

Cost of carrying on and maintaining the various Public Charitable and Reformatory Institutions, excepting the City Hospital, including all the expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions, viz:

HOUSE OF INDUSTRY, HOUSE OF REFORMATION, AND ALMSHOUSE AT DEER ISLAND.

SALARIES. — Thomas E. Payson, Superintendent House of Industry,	
	\$1,200 00
Thomas E. Payson, Superintendent House of Reformation,	500 00
Physician (who is also Port physician),	600 00
All other employes,	11,762 61

14,062 61

Subsistence supplies,	38,981 08
Clothing and bedding, including material for manufacturing same,	13,300 01
Furniture, including repairs,	2,122 60
Sewing machines, needles, etc., including repairs of same,	295 38
Purchase of cattle, forage, repairs of harnesses and vehicles, and all other	

Carried forward,

\$68,761 68 \$3,500,173 71

PUBLIC INSTITUTIONS.

85

<i>Brought forward,</i>	\$68,761 68	\$3,500,173 71
expenses of the agricultural department,	8,467 22	.
General repairs and material, including repairs and extending wharf and enlargement of piggery,	8,220 86	
Fuel,	7,331 00	
Coal, for manufacturing gas, including gas retorts and Revenue taxes,	3,610 01	
Hardware, iron, steel and tin plate, for manufacturing,	1,131 18	
Drugs, medicines, etc.,	807 59	
School books and newspapers,	389 90	
Carting and small items,	105 40	
Car fares and ferry tolls,	75 36	
Grants of money to inmates on their discharge,	45 70	
Stationery and blank books,	171 60	
Printing, postage and Revenue stamps,	38 88	
Entertaining the City Government, distinguished strangers, and other invited guests at the Institution,	450 00	
<i>Total expenditure on account of Houses of Industry, Reformation, etc., at Deer Island,</i>	<u>\$99,606 38</u>	

HOUSE OF CORRECTION, AT *South Boston*.

SALARIES. — Charles Rob-		
bins, Master,	\$1,500 00	
All other Employés,	10,117 67	
	<u>\$11,617 67</u>	
Subsistence supplies,	21,024 93	
Clothing, bedding and material for manufacturing same,	6,995 86	
Trimnings, etc., used in manufacturing shirts and blankets,	4,761 14	
Sewing and knitting machines, needles, etc., including repairs,	923 28	
Furniture, including repairs,	1,600 67	
General repairs and material, including the cost of new steam boiler and alterations in female workshop,	10,607 50	
Fuel,	6,815 28	
<i>Carried forward,</i>	<u>\$64,846 33</u>	<u>\$3,500,173 71</u>

<i>Brought forward,</i>	\$64,346 33	\$3,500,173 71
Coal for manufacturing gas, including retorts and revenue tax,	2,360 40	
[Gas for the Lunatic Hospital is furnished by this institution.]		
Forage for horses, repairs of harnesses and vehicles, tools, seeds, manure and all other expenses of the agricultural department,	1,990 28	
Water rates,	924 00	
Hardware, iron, steel and tin plate for manufacturing,	523 90	
Drugs, medicines, etc.,	409 99	
Prayer books and Bibles,	412 50	
Appropriation for library,	100 00	
Christmas decorations,	35 00	
Grants of money to inmates by the Master on their discharge,	46 50	
Newspapers, carting and small items,	51 10	
Expenses of Master to Hartford,	16 75	
Stationery, blank books and stamps,	216 90	
Entertaining the City Government and other invited guests at the Institution,	280 00	
<i>Total expenditure on account of } House of Correction,</i>	\$71,713 65	
<hr/>		
LUNATIC HOSPITAL, AT <i>South Boston.</i>		
SALARIES.—Of Dr. C. A.		
Walker, Superintendent, \$1,800 00		
All other employes, 7,884 02		
	\$9,684 02	
Subsistence supplies,	22,453 00	
Bedding, clothing, etc.,	1,613 49	
Furniture, including one Winship exercising apparatus, billiard tables, etc.; repairs on same,	3,368 72	
Fuel,	2,931 49	
Gas, (of House of Correction,)	1,016 25	
General repairs and material,	1,746 23	
Forage, repairs of harnesses and vehicles, etc.,	1,619 08	
Drugs, medicines, etc.,	1,510 11	
Water rates,	647 97	
Hardware, tools, etc.,	435 84	
<i>Carried forward,</i>	\$47,026 20	\$3,500,173 71

<i>Brought forward,</i>	\$47,026 20	\$3,500,173 71
Christmas tree, excursion down the Harbor and expenses of inmates attending public entertainments,	375 95	
Books and games,	247 26	
Sundry small items,	55 91	
Stationery, blank books and stamps,	85 42	
Printing and binding,	83 11	
Newspapers and advertising,	24 00	
<i>Total expenditure on account of Lunatic Hospital,</i>	\$47,847 85	

STEAMBOAT HENRY MORRISON.

The boat runs from the City to Deer and Gallop's Islands, for the accommodation of the City Institutions there.

SALARIES, viz:

Captain,	\$1,200 00	
Mate,	710 00	
Engineer,	1,025 00	
Deck hand,	650 00	
Fireman,	700 00	
	\$4,285 00	
General repairs and material,	4,531 77	
Dockage,	1,200 00	
Water rates,	385 12	
Chandlery, etc.,	305 15	
Fuel,	50 00	
Furniture,	48 67	
Custom House documents, etc.,	43 20	
Ice,	13 75	
<i>Total expenditure on account of steamboat Henry Morrison,</i>	\$10,862 66	

PAUPER EXPENSES.

For the support of boys in the State Reform School at Westboro' and the Nautical Branch thereof; also of girls at the Reform School at Lancaster, who had a legal settlement in this city, the transportation of paupers to the State Almshouses, etc., viz:

State Reform School, Westboro',	\$2,547 82	
Nautical branch,	2,754 41	
<i>Carried forward,</i>	\$5,302 23	\$3,500,173 71

<i>Brought forward,</i>	\$5,302 23	\$3,500,173 71
Female Reform School, Lancaster,	944 78	
State Lunatic Hospitals,	261 02	
Essex County House of Correction,	25 00	
Railroad tickets for conveying State paupers to the various State Institutions; and fares of other paupers to their proper settlements or other places, in or out of this State, including other travelling expenses,	856 34	
Salary in part of the driver of the vehicle employed in removing prisoners to and from the steamboat Henry Morrison; and State paupers to the various railroad depots for transportation to the State Institutions,	300 00	
Food furnished paupers while waiting transportation,	41 44	
<i>Total for Pauper Expenditures,</i>	<u>\$7,730 81</u>	

OFFICE EXPENSES.

Expenditures charged by the Board of Directors under this head, viz:

Clerk hire,	\$3,600 00	
Printing and binding,	300 36	
Stationery, blank books and stamps,	155 18	
Newspaper,	41 25	
Car fares, tolls and small items,	55 98	
Carriage hire,	69 80	
Harbor excursion of Board of Directors,	537 27	
<i>Total "Office Expenses,"</i>	<u>\$4,759 79</u>	

RECAPITULATION.

House of Industry,	\$99,606 38	
<i>Per item No. 34 of Treasurer's account.</i>		
House of Correction,	71,713 65	
<i>Per item No. 33 of Treasurer's account.</i>		
Lunatic Hospital,	47,847 85	
<i>Per item No. 44 of Treasurer's account.</i>		
Steamboat "Henry Morrison,"	10,862 66	
<i>Per item No. 71 of Treasurer's account.</i>		
Pauper Expenses,	7,730 81	
<i>Carried forward,</i>	<u>\$237,761 35</u>	<u>\$3,500,173 71</u>

<i>Brought forward,</i>	\$237,761 35	\$3,500,173 71
<i>Per item No. 54 of Treasurer's account.</i>		
Office Expenses,	4,759 79	
<i>Per item No. 62 of Treasurer's account.</i>		
<i>Total expenditures of Institutions under the control of the Board of Directors for Public Institutions (see Appendix),</i>		242,521 14

Public Lands.

Gravel, ashes, stone chips etc., for filling and grading, as follows, viz :		
Brookline Street,	\$2,489 00	
Canton Street,	2,145 25	
Concord Street,	1,144 00	
Albany Street,	547 25	
Back Bay,	524 00	
Passage-way between Brookline and Canton streets,	457 50	
Passage-way between Wareham and Plympton streets,	311 85	
Northampton Street,	245 95	
Wareham Street,	218 63	
Passage-way between Brookline and Sharon streets,	192 50	
Passage-way between Canton and Dedham streets,	176 00	
Passage-way between Rutland and Springfield streets,	144 50	
South Bay Wharf,	45 00	
	\$8,641 43	
Salary: Robert W. Hall, Superintendent, one year,	1,800 00	
Laborers,	992 75	
Constructing sewers in Albany, Brookline, and Plympton streets,	8,944 40	
Edgestones, and constructing sidewalks,	1,112 60	
Auction expenses: selling land on Brookline Street,	255 40	
Carpenter's work: constructing and repairing fences, etc.,	158 71	
Repairing drains,	44 22	
<i>Carried forward,</i>	\$21,949 51	\$3,742,694 85

<i>Brought forward,</i>	\$21,949 51	\$3,742,694 85
Taxes on Great Brewster Island, situated within the limits of the town of Hull,	15 75	
Stationery,	22 50	
Printing,	57 57	
Carriage hire,	6 00	
Expenses of Committee,	374 60	
		22,425 93

Per item No. 60 of Treasurer's account.

Public Library.

Expenses of carrying on the Public Library in Boylston Street, which is open to all the Citizens of Boston every day, excepting Sunday, from 9, A. M., to 10, P. M.

SALARIES, viz.:

Superintendent, C. C. Jewett,	\$2,958 33
Librarian, Edward Capen,	2,000 00
Female assistants,	6,522 30
Male assistants	6,251 38
Janitor,	950 00

Total Salaries,	\$18,682 01
Books, periodicals and newspapers,	10,976 22
Printing, including catalogue,	4,496 92
Binding	2,602 55
Stationery and blank books, including paper for covering books,	1,103 34
Fuel,	1,741 50
Gas,	1,461 69
Furniture, including repairs,	1,366 40
Cleaning windows, paint, etc.,	620 23
Messenger corps, cartage, freight, etc.,	201 04
Postage and Revenue stamps,	250 17
Sundry small items,	175 01
Water rates,	100 00
Washing towels,	74 67
Ice,	30 25
Watering street,	25 00
Insurance policies,	31 00
Carriage hire,	12 50

<i>Carried forward,</i>	\$43,950 50	\$3,765,120 78
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SALARIES.

91

Brought forward, \$43,950 50 \$3,765,120 78

PRINCE LIBRARY.

Expenses of moving, arranging and preparing catalogue,	741 89	
		44,692 39

Per item No. 45 of Treasurer's account.

[Repairs and alterations are charged to Public Buildings.]

Salaries.

For the Salaries of the following City Officers for the year ending 31st March, 1867, viz:

MAYOR.

F. W. Lincoln, Jr., to in- clude January 6th,	\$3,832 19
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MAYOR'S CLERK.

Charles E. Davis, Jr.,	1,300 00	
		\$5,132 19

TREASURER'S DEPARTMENT.

F. U. Tracy, Treasurer,	\$4,250 00	
Clerk hire for office (see Water Works),	7,000 00	
Extra allowance in the tax season, by special vote of the City Council,	1,200 00	
		12,450 00

AUDITOR OF ACCOUNTS' DEPARTMENT.

Alfred T. Turner, Auditor of Accounts,	\$3,500 00	
Clerk hire,	4,100 00	
		7,600 00

CITY CLERK'S DEPARTMENT.

S. F. McCleary, City Clerk,	\$3,500 00	
Clerk hire,	4,200 00	
		7,700 00

CLERK OF COMMON COUNCIL.

Washington P. Gregg,	\$1,400 00	
Clerk hire,	300 00	
		1,700 00

<i>Carried forward,</i>	\$34,582 19	\$3,809,813 17
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Brought forward, \$34,582 19 \$3,809,813 17

CLERK OF THE COMMITTEES OF THE
CITY COUNCIL.

James M. Bugbee, 1,800 00

MESSENGER OF THE CITY COUNCIL.

O. H. Spurr, \$1,600 00

M. H. Spurr, assistant, 400 00

2,000 00

CITY SOLICITOR'S DEPARTMENT.

John P. Healy,
Solicitor, \$5,000 00

Office rent and
expenses, 600 00

\$5,600 00

Clement H. Hill, Assistant
Solicitor, from May 14,
1866, 2,203 77

Fisher Ames, clerk, from
May 16, 1866, 876 03

8,679 80

CITY SEALERS' DEPARTMENT.

C. J. B. Moulton, \$1,500 00

J. D. Cadogan, 1,500 00

Two Assistants, at \$600
each, 1,200 00

4,200 00

ASSESSORS' DEPARTMENT.

Principal and Office Assessors, viz :

George Jackson, Office, \$1,700 00

Henry Sargent, do., to
Dec. 31, 1866, 1,275 00

Horace Smith, Principal, 2,000 00

Thomas Hills, do., 2,000 00

Benjamin Cushing, do.,
from May 1, 1866, 1,833 33

Per diem, Assessors,—
salary six dollars per
day while employed.

Joseph L. Drew, 124 days, 744 00

John Brown, 116 days, 696 00

James Dennie, 113 days, 678 00

Carried forward, \$10,926 33 \$51,261 99 \$3,809,813 17

SALARIES.

93

<i>Brought forward,</i>	\$10,926 33	\$51,261 99	\$3,809,813 17
Geo. F. Williams, 106 days,	636 00		
Augustus Reed, 105 days,	630 00		
Ezra Harlow, 104 days,	624 00		
Edward Riley, 101 days,	606 00		
Joseph Robbins, 99 days,	594 00		
Joseph W. Merriam, 96 days,	576 00		
Benjamin Fessenden, 96 days,	576 00		
Samuel S. Cudworth, 90 days,	540 00		
Jos. F. Huntress, 90 days,	540 00		
<i>Assistant Assessors, —</i> salary five dollars per day while employed.			
Bradbury G. Prescott, 68 days,	340 00		
James Whorf, 104 days,	520 00		
James Healey, 95 days,	475 00		
Simeon P. Taylor, 100 days,	500 00		
Joseph Allen, 87 days,	435 00		
Theophilus Burr, 85 days,	425 00		
Francis S. Carruth, 99 days,	495 00		
Eleazer F. Pratt, 109 days,	545 00		
Patrick Lovett, 112 days,	560 00		
Otis Rich, 112 days,	560 00		
Emerson Coolidge, 96 days,	480 00		
Samuel Neal, 92 days,	460 00		
Eben Jackson, 95 days,	475 00		
Stephen A. Stackpole, 95 days,	475 00		
John L. Emmons, 85 days,	425 00		
Gerry W. Cochrane, 85 days,	425 00		
Charles Hayden, 81 days,	405 00		
James Standish, 81 days,	405 00		
Samuel B. Hopkins, 89 days,	445 00		
Edward A. Hunting, 89 days,	445 00		
<i>Carried forward,</i>	\$25,543 33	\$51,261 99	\$3,809,813 17

<i>Brought forward,</i>	\$25,543 33	\$51,261 99	\$3,809,813 17
Jesse Holbrook, 98 days,	490 00		
Isaac A. Hatch, 98 days,	490 00		
Samuel C. Demerest, 98 days,	465 00		
Francis James, 103 days,	515 00		
<i>Clerk hire. Office and street,</i>	12,631 58		
		40,134 91	
			91,396 90

Per item No. 69 of Treasurer's account.

Schools and School-houses.

Expenditures during the year for carrying on the Public Schools, viz: one High, one Latin, one Normal, twenty-one Grammar, and two hundred and sixty-two Primary, including the Repairs of the Houses, Salaries, Furniture, Fuel, and all other Expenses of the same. (See Appendix.)

SALARIES OF OFFICERS OF SCHOOL COMMITTEE.

J. D. Philbrick, Superintendent,	\$4,000 00
Barnard Capen, Secretary,	1,500 00
O. H. Spurr, Messenger,	500 00
Truant Officers, being four policemen who are employed to look after truant children, at \$1,200 per annum each,	4,800 00
Truant Justices, three of the Judges of the Police Court, for disposing of truants, in conformity with the Act of 1850, chap. 294, three months, (This Act repealed in 1866.)	112 50

<i>Total for salaries officers School Committee,</i>	<i>} \$10,912 50</i>
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INSTRUCTORS HIGH AND GRAMMAR SCHOOLS.

Salaries of the Latin, High, Normal and Grammar School Instructors, viz:

Latin, Bedford Street,	\$19,567 71	
Instructor of French,	500 00	
		\$20,067 71
<i>Carried forward,</i>	\$20,067 71	\$3,901,210 07

<i>Brought forward,</i>	\$20,067 71	\$3,901,210 07
High, for Boys, Bedford Street,	\$18,307 55	
Instructor of Drawing,	500 00	
	<hr/>	18,807 55
High and Normal, for girls, Mason Street,	\$15,366 44	
Instructor of Drawing,	1,499 18	
“ “ German,	500 00	
“ “ French,	500 00	
“ “ Music,	450 00	
	<hr/>	18,815 62
<i>Total for Latin, High, and Normal Schools,</i>	<hr/>	\$57,190 88

GRAMMAR SCHOOLS, viz.:

Adams, Belmont Square, E. Boston,	11,825 86	
Bigelow, Fourth Street, So. Boston,	16,174 94	
Bowditch, South Street,	16,348 08	
Bowdoin, Myrtle Street,	10,165 85	
Boylston, Fort Hill,	11,820 22	
Brimmer, Common Street,	14,912 29	
Chapman, Eutaw Street, East Boston,	10,531 23	
Dwight, Springfield Street,	13,175 77	
Eliot, North Bennet Street,	13,632 52	
Everett, Northampton Street,	12,275 81	
Franklin, Ringgold Street,	12,663 50	
Hancock, Richmond Place,	14,629 34	
Lawrence, B and Third Streets, South Boston,	15,877 81	
Lincoln, Broadway, South Boston,	12,633 26	
Lyman, Meridian Street, East Boston,	10,116 49	
Mayhew, Hawkins Street,	11,912 37	
Phillips, Southac Street,	12,345 28	
Prescott, Prescott St., East Boston,	10,096 48	
Quincy, Tyler Street,	18,019 02	
Wells, Blossom Street,	9,953 06	
Winthrop, Tremont Street,	14,235 43	
Instructors of Music for all the <i>Grammar</i> Schools,	3,400 00	
Director of Vocal and Physical Culture for all <i>Grammar</i> Schools,	3,000 00	
Allowance to James Robinson, an Instructor of Writing and Arithmetic, formerly attached to the Bowdoin School, for general services in these		
<i>Carried forward,</i>	<hr/>	\$336,934 49 \$3,901,210 07

<i>Brought forward,</i>	\$636,934 49	\$3,901,210 07
branches of school instruction, whenever called upon,	850 00	
Instruction in military tactics, includ- ing use of Boylston Hall,	562 50	
<i>Total for High and Grammar In- structors,</i>	\$338,346 99	

INSTRUCTORS PRIMARY SCHOOLS.

*Salaries of the Primary School Instructors, as fol-
lows, viz :*

Adams District,	\$4,900 00	
Bigelow "	7,535 35	
Bowditch "	6,318 52	
Bowdoin "	4,466 35	
Boylston "	8,922 44	
Brimmer "	9,538 83	
Chapman "	5,904 89	
Dwight "	3,544 49	
Eliot "	10,203 05	
Everett "	5,967 68	
Franklin "	10,047 69	
Hancock "	11,248 30	
Lawrence "	10,282 74	
Lincoln "	7,804 93	
Lyman "	4,921 66	
Mayhew "	5,809 68	
Normal, branch off,	1,607 85	
Phillips District,	5,162 50	
Prescott "	4,264 33	
Quincy "	8,942 30	
Wells, "	7,205 13	
Winthrop, "	7,780 96	
Instructor of Music for all Primary Schools,	2,125 00	
<i>Total for Primary Instructors,</i>	\$154,449 67	

EXPENSES OF GRAMMAR SCHOOLS, authorized by the
School Committee, viz :

Books and Slates. — School
books and slates, fur-
nished to indigent schol-
ars, exclusive of the \$50

Carried forward, \$3,901,210 07

SCHOOLS AND SCHOOL-HOUSES.

97

<i>Brought forward,</i>		\$3,901,210 07
paid annually from the Webb Fund for writing books, pens, etc., furnished to the Franklin School,	\$13,173 14	
Books of reference, and other books for use of schools,	439 27	
	<hr/>	\$13,612 41
<i>Printing and Stationery.—</i>		
Blanks and other printing, including the Annual Report of the School Committee, programmes of exercises on exhibition day, etc.,	\$9,415 70	
Record and blank books, and stationery,	1,717 63	
	<hr/>	11,133 33
Music charts and cards,	1,356 45	
Purchase, rent and repairs of pianos,	689 75	
Maps, charts, globes and atlases,	629 60	
Map stands,	252 00	
Mathematical and philosophical instruments, and repairs of same,	263 88	
Crayons for blackboards,	171 25	
Postages,	84 00	
Preparing plans of the several school-house lots,	60 00	
Carting, sewing material,	16 72	
Care of muskets, repair of drums, etc.	40 20	
Ascertaining the number of children between the ages of five and fifteen, and collecting statistics concerning the Private Schools in the city,	585 00	
Carriage hire for the Superintendent and others,	151 80	
Expenses of Committee,	6 50	
<i>Medals and Diplomas.—</i>		
Cost and incidental expenses of 290 Franklin and City Silver Medals, procured from the United		
<i>Carried forward,</i>	<hr/>	\$29,052 89
		\$3,901,210 07

<i>Brought forward,</i>		\$29,052 89	\$3,901,210 07
States Mint at Philadelphia (exclusive of \$50 paid from the Franklin Fund),	\$563 65		
Rings and ribbons and engraving medals,	330 97		
Engraving, printing and filling out diplomas which are distributed among the pupils of the Second, Third and Fourth Classes in the High and Grammar Schools,	533 54	1,428 9	

<i>Festival. — Expenses attending the Annual Festival to Medal Scholars, in July, viz :</i>			
Use of Music Hall, decorations and doorkeepers,	\$1,570 00		
Music, including charts and services of conductor and orchestra,	488 70		
Bouquets,	156 00		
Printing programmes, etc.,	101 05		
Railroad fares for conveying children from South End, South and East Boston,	23 67		
Collation for children,	607 50		
Expenses of Committee,	169 00	3,115 92	

Total expenses for High and Grammar Schools, by authority of School Committee,

\$33,596 97

EXPENSES OF PRIMARY SCHOOLS under the authority of the School Committee, viz :

Books for indigents,	\$1,938 12
Slates, pencils and slate racks,	888 92
Tablets ; tablet and map stands,	104 20
Charts, etc.,	67 68
Crayons,	13 72

Carried forward,

\$3,012 64 \$3,901,210 07

<i>Brought forward,</i>	\$3,012 64	\$3,901,210 07
Books of reference,	9 99	
Rent of pianos,	898 68	
Printing,	1,028 76	
Stationery,	27 85	

<i>Total expenses for Primary Schools } by authority of School Committee, }</i>	\$4,972 92
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EXPENSES OF HIGH AND GRAMMAR SCHOOLS *by authority of the Committee on Public Buildings, viz :*

<i>Repairs and Alterations. — Carpen-</i>	
<i>ter's work and stock,</i>	\$6,062 29
Painting and glazing,	4,613 58
Whitewashing and plastering,	3,818 46
Drains, yards, etc., including sewer assessments,	2,285 97
Locksmithing and bell-hanging,	892 93
Plumbing and gas-fitting,	871 85
Mason work and stock,	615 90
Iron work, fences, etc.,	582 60
Roofing and conductors,	510 17
Rubber mouldings,	72 45
Paper hangings and hanging same,	46 71
Inside blinds to Lincoln School House, per contract,	1,147 86
Bell towers on Adams and Chapman School-houses,	1,112 65

<i>Total for Repairs and Alterations,</i>	\$22,582 92
Fuel, including preparing, housing and inspection,	21,488 40
Care and cleaning houses, making fires, etc.,	13,655 67
Furniture, including repairs ; also ink wells,	9,367 66
Warming and ventilating apparatus, including repairs and cleaning,	4,058 40
Rents,	1,201 95
Plans for a Normal School House,	1,000 00
Water rates,	720 00
Salary (in part) of a person employed in the distribution of furniture and other articles among the schools and public buildings throughout the City, the balance being charged un-	.

<i>Carried forward,</i>	\$74,075 00	\$3,901,210 07
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<i>Brought forward,</i>	\$74,075 00	\$3,901,210 07
der the head of Primary Schools, P.		
B. and Public Buildings,	555 00	
Gas,	204 02	
Watering streets,	150 00	
Cartage, etc.,	136 80	
Erasers, pointers, etc.,	69 67	
Printing, stationery and binding plans,	24 60	
Auction expenses — Sale of old house,		
Tremont Street,	20 00	

<i>Total expenditures under authority of Committee on Public Buildings, }</i>	<i>\$75,235 09</i>
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**EXPENSES OF PRIMARY SCHOOLS by
authority of the Committee on Pub-
lic Buildings.**

<i>Alterations and Repairs. — Carpen- ters' work and stock,</i>	<i>\$4,496 68</i>
Painting and glazing,	3,970 94
Whitewashing, coloring, etc.,	2,649 56
Mason work and stock,	1,875 45
Drains, yards and sidewalks,	852 51
Plumbing,	711 14
Locksmithing,	415 23
Slatting and roofing,	396 13
Iron work, fences, etc.,	351 76
Papering,	292 73
Inside blinds for school-house, Suffolk Street,	456 00

<i>Total for Alterations and Repairs,</i>	<i>\$16,468 13</i>
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Fuel, including preparing, housing and inspection,	17,561 86
Care and cleaning rooms, building fires, etc.,	11,467 80
Warming and ventilating apparatus, including repairs and cleaning,	6,920 04
Furniture, including repairs,	3,167 60
Water rates,	3,132 00
Rents,	2,000 00

Judgment in the case of Tuttle vs. City of Boston, on account of con- structing Primary School-house, Boylston District,	627 82
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<i>Carried forward,</i>	<i>\$61,345 25</i>	<i>\$3,901,210 07</i>
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SCHOOLS AND SCHOOL-HOUSES.

101

<i>Brought forward,</i>	\$61,345 25 \$3,901,210 07
Salary (in part) of a person who is employed in the distribution of furniture and all other necessary supplies for the public buildings and schools, a part of the salary being charged to Grammar Schools, P. B., and part to Public Buildings,	555 00
Carting, etc.,	107 85
Auction expenses: sale of an estate on Bumstead Court,	76 25
Cotton cloth and wipers,	49 80
Printing, and small items,	57 22
<i>Total expenses Primary Schools, under the authority of the Committee of Public Buildings,</i>	<u>\$62,191 37</u>

RECAPITULATION.

Salaries Officers of School Committee,	\$10,912 50
<i>Per item No. 52 of Treasurer's account.</i>	
Instructors Grammar Schools,	338,346 99
<i>Amount paid by Treasurer per item No. 39 of his account,</i>	\$338,272 85
<i>Add amount not yet called for,</i>	74 14
	<u>\$338,346 99</u>

Instructors Primary Schools,	154,449 67
<i>Per item No. 40 of Treasurer's account.</i>	
Grammar Schools—School Com.,	33,596 97
<i>Per item No. 31 of Treasurer's account.</i>	
Primary Schools—School Com.,	4,972 92
<i>Per item No. 57 of Treasurer's account.</i>	
Grammar Schools—Public Buildings,	75,235 09
<i>Per item No. 32 of Treasurer's account.</i>	
Primary Schools—Public Buildings,	62,191 37
<i>Per item No. 38 of Treasurer's account.</i>	

<i>Total ordinary School Expenses,</i>	679,705 51
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In addition to the above amount of \$679,705.51, \$101,575.09 has been expended on account

<i>Carried forward,</i>	<u>\$4,580,915 58</u>
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Brought forward,

\$4,580,915 58

of the erection of new school-houses and land purchased for same; details of which may be found on pages 35, 57, 80, and 102.

Total payments on account of schools and school-houses, \$781,280.60.

School-house, Richmond Street.

Payments on account of the erection of a large brick and stone Primary School-house, to contain twelve rooms and two exhibition halls, on Richmond Street, upon land purchased adjacent to that occupied by the Hancock School-house, a portion of which was taken for the enlargement of the yard connected with the said Hancock School-house:

Contractors,	40,000 00
Heating Apparatus,	1,500 00
Plans and specifications,	600 00
Printing specifications,	52 57
Fuel,	38 00
Removing night-soil,	24 00

42,214 57

Per item No. 67 of Treasurer's account.

Sewers and Drains.

Construction, repairs and contingent expenses of Common Sewers and Drains, for underground drainage (see Internal Health and Public Lands):

Salary: William H. Bradley, Superintendent,	\$2,200 00
Overseer and laborers employed by the Superintendent,	4,810 25
Contractors: for masons and laborers constructing and repairing,	17,182 39
Brick,	5,066 19
Cement, sand and lime,	2,573 11
Teaming,	1,298 37
Man-hole covers and frames,	1,226 16
Paving,	830 43
Lumber, including carpenter's work,	795 35
Gravel, ashes, etc., for filling, including South yard,	642 75

Carried forward,

\$36,625 00 \$4,623,130 15

<i>Brought forward,</i>	\$36,625 00	\$4,623,130 15
Drain pipe,	521 37	
Balance due on contract for constructing sewer in Chelsea Street,	548 00	
Board, shoeing and other expenses of horse and vehicle for Superintendent,	585 11	
Alterations and repairs,	414 87	
Tools, etc.,	390 70	
Repairs on wagons,	156 88	
Sundry small items,	70 90	
Water rates,	56 00	
Fuel and stove pipe,	29 95	
Printing,	40 11	
Stationery and blank books,	37 86	
Newspapers and stamps,	17 00	
Expenses of Committee and Superintendent to New York, Philadelphia and Western cities,	500 00	
Expenses of Committee,	333 50	
Carriage hire,	64 00	
		40,391 25

Per item No. 70 of Treasurer's account.

Soldiers' Relief.

Payments made by the City in aid of the families or dependents of those who have been engaged as Volunteers in the service of the United States in subduing the Southern Rebellion, in conformity with Chap. 222 of the Statutes of 1861, and Chap. 172 of the Statutes of 1866. These payments were commenced in August 1861, and have been continued monthly since. The Acts require that the City should make the advance to the parties entitled to the same, and call upon the State, in the month of January, annually, to refund. The payments from August 1861, to the end of April 1867, amounted to \$1,405,054.99. Of this amount there has been refunded from the State \$1,082,904.68. These payments include other dependents on the soldiers than what the Statute authorizes, and office expenses. Such payments are not refunded by the State.

The disbursements to dependents in the financial year 1866-67 have been as follows:

<i>Carried forward,</i>	<u>\$4,663,521 40</u>
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<i>Brought forward,</i>			\$4,668,521 40
In May,	\$2,000 00		
June,	5,000 00		
July,	59,000 00		
August,	41,000 00		
September,	19,000 00		
October,	18,000 00		
November,	19,000 00		
December,	20,000 00		
January,	20,000 00		
February,	19,000 00		
March,	15,000 00		
April,	15,000 00		
			<hr/>
Amount paid for relief,	\$252,000 00		
In addition to which there has been paid—			
Salaries : Paymaster,	\$1,900 00		
Clerks,	2,922 58		
			<hr/>
		4,822 58	
Printing,		408 07	
Blank books, check books, and stationery,		111 95	
Postage stamps,		70 00	
			<hr/>
			257,407 60
<i>Per item No. 68 of Treasurer's account.</i>			

State Tax.

For the City's proportion of \$3,000,000.00, the State tax for the year 1866, of which the percentage is 33,884,

1,016,490 00

Per item No. 79 of Treasurer's account.

War Expenses.

Expenditures incurred by the City in consequence of the War occasioned by the Southern Rebellion. This is exclusive of the Money paid for the Relief of Families and other dependents on the Volunteers for the Army, which will be found under the proper head (see Soldiers' Relief) :

Expenses on account of making a full and complete record, from the orig-

<i>Carried forward,</i>	<hr/>	\$5,937,419 00
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<i>Brought forward,</i>		\$5,937,419 00
inal rolls in the office of the Adjutant-General of the State, "of the names of all the soldiers and officers who compose the City of Boston's quota, stating the residence, time of enlistment, number and designation of regiment and company, etc.," as per Statute of 1863, Chapter 65,	\$3,011 00	
Refunded to the State of Massachusetts, the amount having been paid to parties as bounties, but who being residents of other places, illegally received it,	505 87	
Reception and entertainment to 33d Reg. Mass. Vols.,	506 00	
Expenses of Committee,	140 50	
	<hr/>	
	\$4,163 37	
SOLDIERS AND SAILORS' MONUMENT, BOSTON COMMON.		
Expenses of laying the foundation on Flagstaff Hill, Boston Common, for a Monument in honor of the memory of those citizens of Boston who have fallen in the service of their country during the late rebellion, viz :		
Contractor, for laying, and material furnished, including the erection of a temporary shed,	\$10,000 00	
Plans and premium,	1,800 00	
Corner stone,	250 00	
Silver plate,	220 00	
Removing and re-setting flagstaff, including new topmast,	151 00	
Photographs, printing and frames for drawings,	125 48	
	<hr/>	
	12,546 48	
ARMY AND NAVY MONUMENT, MOUNT HOPE.		
Additional cost of grading and preparing a lot at Mount Hope Ceme-		
<i>Carried forward,</i>	\$16,709 85	\$5,937,419 00

Brought forward, \$16,709 85 \$5,937,419 00

tery, as an appropriate resting-place
for soldiers and sailors who have
died in defence of their country
during the late Southern Rebellion;
also of erecting thereon a suitable
granite memorial shaft,

8,085 20

19,795 05

Per item No. 73 of Treasurer's account.

Water Works.

*The payments on account of the Water
Works for the year have been as
follows, viz :*

Salaries : Water Registrar,		
W. F. Davis,	\$2,200 00	
Treasurer's Clerk in Water		
Office,	1,600 00	
Superintendent of Eastern		
Division, Clerks and		
Inspectors in Water		
Office,	8,236 92	
Extra Inspectors,	6,176 53	
Wages of mechanics in		
proving yard,	5,849 37	
Wages of laborers laying		
pipes and shutting off		
and letting on water,	18,001 61	
		\$87,064 43

Iron pipe,	\$18,540 25	
Lead and tin pipe,	8,832 04	
Hydrants,	3,280 60	
Stopcocks,	1,840 76	
		32,493 65
Water meters,	\$16,399 60	
Repairs, etc., on meters,	1,437 30	
		17,836 90

Repairs, including mate-		
rial on pipes, hydrants		
and stopcocks,	\$11,000 79	
Streets,	2,107 94	
East Boston Reservoir,	1,531 87	
Brookline Reservoir,	1,299 98	
Beacon Hill Reservoir,	1,022 98	
South Boston Reservoir,	323 43	

<i>Carried forward,</i>	\$17,286 99	\$87,394 98	\$5,957,214 05
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<i>Brought forward,</i>	\$17,286 99	\$87,894 98	\$5,957,214 05
Boxes on bridges,	741 56		
Aqueduct,	721 82		
Fountains,	466 15		
		19,216 52	
Hydrant and stopcock boxes,		3,123 70	
Expenses at the Lake, including care, labor and material, in repairs of fences, roads, etc.,		3,040 72	
Tools, hose and material, used in work shops,		2,939 45	
Expenses at yard on Albany Street,— finishing buildings, grading grounds, etc.;		2,168 92	
Materials used in laying and raising pipes,		1,325 38	
Forage for horse, repairs of wagon, harness, etc.,		603 11	
Sundry small expenses,		534 22	
Taxes and land,		355 12	
Tolls and travelling expenses,		132 62	
Damages by defects in streets, etc.,		185 00	
Printing,		653 12	
Stationery,		489 18	
Postages and expressing,		45 33	
		<hr/>	
		\$122,207 87	

Per item No. 74 of Treasurer's account.

To which add the amount paid by the Treasurer for interest on the <i>net</i> cost of the work, including the premium paid on Exchange on London, where part of the loan is due; and on gold, with which said interest was paid,	483,451 82	605,659 19
	<hr/>	

Per item No. 78 of Treasurer's account.

[See Chestnut Hill Reservoir.]

Water Works Loan.

Purchased on this account by the Committee on the Reduction of the City Debt, in anticipation of its becoming due,	3,000 00
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Per item No. 75 of Treasurer's account.

<i>Carried forward,</i>	<hr/> \$6,565,873 24
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Brought forward,

\$6,565,873 24

***Widening Streets, and Unliquidated
Claims for Same.***

The following payments have been made in settlement of Land Damages and other claims on account of Widening, Extending, and other improvements made in the Streets, during the present financial year; and also including payments made this year on account of Widening and Extensions made prior to the first day of May, 1865, viz:

Washington Street, between Kneeland and Oak streets,	\$28,215 77
Dover Street Bridge, south side,	18,624 20
Hanover Street, near Charter Street,	11,701 00
Congress Street, between High and Channing Streets,	5,621 85
Dorchester Street, between Federal Street and bridge over O. C. & Newport R. R.,	5,598 65
Sister Street,	4,949 62
Sudbury Street,	2,097 50
Bedford Street, near Washington St.,	1,150 00
Green Street,	810 00
Federal Street, between Franklin and High streets,	793 80
Thomas Street, corner G Street,	661 24
Williams Street,	456 00
Otis Street, corner Summer Street,	200 00
La Grange Street,	20 00

<i>Total for Damages,</i>	<u>\$80,899 63</u>
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TREMONT STREET BRIDGE: This department's proportion of the expenses of widening the Tremont Street bridge, by placing the main water-pipes outside the line of the street, viz:

Stone abutments,	\$4,674 00
Iron work,	4,583 40
Driving piles,	80 00
Plans and estimates,	80 00
	<u>9,417 40</u>

Carried forward,\$90,317 03 \$6,565,873

<i>Brought forward,</i>		\$90,317 03	\$6,565,873 24
SERVICES APPRAISING ESTATES, ETC. :			
N. J. Bradlee, J. F. Huntress, and F. Evans, appraising estates on the following streets :			
Washington,	\$1,050 00		
Hanover,	350 00		
Sister,	40 00		
Green,	30 00		
Purchase,	30 00		
	<hr/>	\$1,500 00	
Jos. F. Huntress, making bargains and superintending the work of widening Washington and Hanover streets,		600 00	
J. F. Huntress and N. J. Bradlee, appraising estates on the following streets :			
Hamilton,	\$200 00		
Batterymarch,	100 00		
Congress,	100 00		
Federal,	20 00		
	<hr/>	420 00	
Alexander Wadsworth, plans and examining deeds of 81 lots on the Fort Hill territory,		140 00	
James Dennie, discontinuance of a portion of Eliot Street,		75 00	
J. F. Huntress, J. Standish and E. Malone, referees in the case of Grant and Geraghty's, widening Hanover St.,		60 00	
J. F. Huntress, case of Stearns widening Kingston Street, — Upton, Temple Place,		40 00	
J. H. Wilson, estimates Washington and Hanover streets,		30 00	
Nathan Whiting, legal and other services, under			
<i>Carried forward,</i>	<hr/>	\$2,865 00	<hr/>
		\$90,317 03	\$6,565,873 24

<i>Brought forward,</i>	\$2,865 00	\$90,317 03	\$6,565,873 24
the direction of the Committee on Laying out and Widening Streets,	1,300 00		
		4,165 00	
SOUTH BOSTON AVENUES.			
L. M. Standish and J. F. Huntress, services mak- ing estimates for widen- ing Federal Street 20 feet on the easterly side, from Summer to First Street, including the bridge,	\$700 00		
Same two, estimates for extending Broadway from Federal St. across the channel through Way and Orange to Washington St., in- cluding the bridge,	500 00		
Same two, estimates for widening Dover Street Bridge and Fourth St. and a new street from Federal to Broadway, corner A Street,	300 00		
H. W. Wilson, surveys for same,	392 25		
Joseph Ross: Plans and estimating for widening draws of Dover and Federal Street bridges, and bridge for extension of Broadway,	150 00		
Blair & Proctor: Esti- mates for moving and cutting off buildings on Federal and Way sts.,	50 00		
W. L. Brown: Plans and estimates for widening Fourth Street,	10 00		
		2,102 25	
Surveying and marking boundaries and making plans of South Boston streets,		2,943 93	
<i>Carried forward,</i>		\$99,528 21	\$6,565,873 24

<i>Brought forward,</i>	\$99,528 21	\$6,565,873 24
Surveying and making plans of East Boston streets,	294 00	
Secretary to the Committee on Widening Streets to December 13, 1866,	663 56	
Clerk in office of City Surveyor from January 1, 1867,	200 00	
Printing and binding, including plans of Fort Hill improvement,	515 41	
Stationery and blank books,	100 40	
Advertising,	55 00	
Carriage hire,	43 00	
Expenses of Committee to New York,	200 00	
Expenses of Committee,	209 85	
		101,809 43
<i>Amount paid by Treasurer per item No. 72 of his account,</i>	\$13,815 27	
<i>Amount paid by Treasurer per item No. 76 of his account, *</i>	87,994 16	
	<u>\$101,809 43</u>	
<i>Total expenditures on City account for the year 1866-67, (including debt of the City paid off, \$340,000,)</i>		<u>\$6,667,682 67</u>

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1867.

CITY INCOME,
INCLUDING
TAXES AND LOANS.

STATEMENT OF THE INCOME RECEIVED ON ACCOUNT OF THE
CITY OF BOSTON DURING THE FINANCIAL YEAR

1866-67.

*Commencing with the first day of May, 1866, and ending
with the last day of April, 1867.*

Armories.

From the State in reimbursement in part, of the
amount paid by the City to military companies
for rent of their armories, \$11,814 45
Per item No. 83 of Treasurer's account.

Back Bay and Surface Drainage.

From Boston Water Power Company, on account of
sewers constructed by the City of Boston, per
agreement, 50,000 00
Per item No. 84 of Treasurer's account.

Bonds and Mortgages.

Received as follows, being the first cash payment on
bonds taken for sales of land made this year and
for instalments on bonds and mortgages which
were on hand on the first of May, 1866, and on
which payments have been received 1866-67, viz :

Carried forward,

\$61,814 45

CITY HALL.**113**

<i>Brought forward,</i>		\$61,814 45
On account of Neck lands,	\$61,418 20	
South Boston lands,	14,478 88	
South Bay lands,	17,701 18	
Albany Street,	4,850 00	
City Wharf,	911 76	
Jail lands,	599 40	
	<hr/>	99,958 92

*Per item No. 85 of Treasurer's account.****Central Charity Bureau.***

From citizens: Contributions for this object,	11,622 40
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*Per item No. 92 of Treasurer's account,****City Clerk.***From the City Clerk for the following
collections by him, viz :

Recording mortgages of personal prop- erty, mechanics' liens, and certifi- cates of joint stock companies,	\$1,183 88
For use of Faneuil Hall,	119 00
Licenses for auctioneers,	80 00
Licenses for billiard saloons,	767 00
Licenses for intelligence offices.	49 00
	<hr/>

2,198 88*Per item No. 87 of Treasurer's account.****City Debt.***Amount obtained on City notes issued
this year; for loans authorized by
the City Council, at different times,
for various objects,**1,225,175 00***Per item No. 91 of Treasurer's account.****City Hall.***

Sale of old materials,	140 40
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Per item No. 90 of Treasurer's account.

<i>Carried forward,</i>	\$1,400,910 05
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Brought forward, \$1,400,910 05

City Hospital.

From trustees, for board and care of patients,	\$7,108 88	
Interest on trust funds,	1,050 00	
	8,158 88	

Per item No. 86 of Treasurer's account.

City Registrar.

Received for certificates of marriage intentions issued by him during the year,		1,501 00
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Per item No. 88 of Treasurer's account.

Committee on the Reduction of the City Debt.

Interest on amount temporarily borrowed of them by the City Treasurer,		26,856 85
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Per item No. 98 of Treasurer's account.

Common, etc.

Received for rent of greenhouse on the Public Garden,	\$1,025 00	
Sale of iron fence around Washington Square,	400 00	
	1,425 00	

Per item No. 89 of Treasurer's account.

Dog Fund.

From City Clerk for dog licenses issued this year,		1,527 00
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Per item No. 94 of Treasurer's account.

Dover Street.

Received on account of instalments on amount of sales for various		
<i>Carried forward,</i>		\$1,440,378 78

HARBOR POLICE STATION HOUSE.

115

<i>Brought forward,</i>		\$1,440,378 78
houses sold after the completion of the improvement,	\$4,752 50	
Rent of a house,	309 75	
	<hr/>	5,062 25
<i>Per item No. 93 of Treasurer's account.</i>		

External Health.

From the Port Physician at Deer Island, for the regular quarantine fees for boarding and inspecting vessels from foreign ports,	\$6,185 50	
Sales of old materials at Gallop's Island,	349 00	
	<hr/>	6,534 50
<i>Per item No. 95 of Treasurer's account.</i>		

Fire Alarms.

From Superintendent : sale of old material,	30 29	
<i>Per item No. 96 of Treasurer's account.</i>		

Fire Department.

From Chief Engineer for the sale of old material, manure, etc.,	788 50	
<i>Per item No. 97 of Treasurer's account.</i>		

Harbor Dredging.

For dredging by the steam dredging machine "General Tyler,"	580 22	
<i>Per item No. 105 of Treasurer's account.</i>		

Harbor Police Station House.

Instalment on land sold,	603 15	
<i>Per item No. 103 of Treasurer's account.</i>		
<i>Carried forward,</i>	<hr/>	\$1,453,977 69

Brought forward,

\$1,453,977 69

Hay Scales.

Weighing fees at East Boston scales,	\$58 09	
Weighing fees at the South scales,	43 91	
	<hr/>	102 00

*Per item No. 104 of Treasurer's account.****Incidental Expenses.***

From Committee on Public Instruction, being amount drawn from the Treasury to defray travelling expenses to New York, Washington, etc., and not required,	\$88 72	
For sale of material, etc., on account of public baths,	35 00	
Gift by an individual to the City, through the Mayor, for the benefit of the City,	25 00	
	<hr/>	148 72

*Per item No. 107 of Treasurer's account.****Interest.***

Received as follows, viz :

On deposits in banks,	\$114,580 12	
On bonds and mortgages,	17,236 54	
On delinquent taxes,	10,296 61	
For rents, scrip, etc., over due,	19,120 54	
	<hr/>	161,233 81

*Per item No. 109 of Treasurer's account.****Internal Health.***

From sales of ashes,	\$5,699 37	
From the contractor for house offal, annual payment,	5,500 00	
From individuals — reimbursement of expenditures by the City for abating nuisances on their premises,	5,146 15	
From Police Department, for conveying prisoners from Station Houses to City Prison,	2,068 75	
	<hr/>	
<i>Carried forward,</i>	\$18,414 27	\$1,615,462 22

MARKETS.

117

<i>Brought forward,</i>	\$18,414 27	\$1,615,462 22
From sales of street sweepings,	2,009 50	
From the Paving Department, for use of City teams employed by that department, keeping the Superintendent's horse, and for ashes,	1,467 96	
Sewer Department — For keeping horse of Superintendent and repairs of harness and vehicles, and for ashes,	913 91	
Sales of manure,	692 50	
Removing ashes made by steam engine fires,	684 86	
From City Hospital — Horse-keeping, and for ashes; also, for a cart and harness,	476 26	
Sales of horses,	350 00	
Horse-keeping,	210 00	
From Public Building Department — Horse-keeping and repair of vehicle and harnesses,	196 72	
External Health Department — Use of horse at Gallop's Island,	94 00	
Fire Department — For reservoir covers,	70 00	
Sales of old materials,	64 50	
From Public Land Department — For ashes,	16 75	
	<hr/>	25,661 23
<i>Per item No. 108 of Treasurer's account.</i>		

Lamps.

From Superintendent, collected for damages to lamps,	54 67
<i>Per item No. 110 of Treasurer's account.</i>	

Markets.

From Superintendent of Markets, for coal furnished to the occupants of stalls during the year,	541 00
<i>Per item No. 113 of Treasurer's account.</i>	

[The rent of stalls, cellars, etc., in the Market-houses, amounting to \$74,624.98, are entered under the head of Rents.]

<i>Carried forward,</i>	<hr/> \$1,641,719 12
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Brought forward,

\$1,641,719 12

Militia Bounty.

Received from the Commonwealth, in reimbursement for the amount advanced to the Militia, in conformity with the requirements of Chapter 219, Acts of 1866,

28,998 00

*Per item No. 114 of Treasurer's account.****Mount Hope Cemetery.***

From Trustees, viz :

Sales of 39 lots,	\$4,200 00
For digging graves for owners of lots,	1,407 50
For graves in Cypress Vale,	742 00
For recording deeds and interments,	98 00
Sundries,	2,368 10
	<hr/>

8,815 60

*Per item No. 115 of Treasurer's account.****Oliver Street.***

From sales of buildings,	\$5,547 88
From sale of gravel,	25 00
	<hr/>

5,572 88

*Per item No. 117 of Treasurer's account.****Overseers of the Poor.***

From the Overseers of the Poor, for collections by them from other cities and towns, for support of poor belonging to such cities and towns,	\$10,428 79
From Commonwealth, for burials,	1,120 50
	<hr/>

11,549 29

*Per item No. 116 of Treasurer's account.****Paving, etc.***

From assessments on individuals for cost of laying sidewalks in front of

Carried forward,

\$1,696,654 89

POLICE.

119

<i>Brought forward,</i>		\$1,696,654 89
their premises and for furnishing material for same, including sale of old materials,	\$2,500 39	
From Boston Gas Light Company for repairing streets,	248 88	
From South Boston Gas Light Company for repairs of streets,	147 48	
	<hr/>	2,896 75
<i>Per item No. 119 of Treasurer's account.</i>		

Peddlers' Licenses.

For licenses issued by the State,	923 00
<i>Per item No. 120 of Treasurer's account.</i>	

Police.

Receipts on account of this Department :

<i>Fees.</i> —The fees which the police officers, in their official capacity, as witnesses in the Police Court, would be entitled to receive from the County, are credited to and collected by the City ; as the monthly pay of these officers is understood by them to be in full for all their time and services ; they being expressly prohibited from receiving any pay, perquisites, or gratuities from any other source than the City,		
	\$5,262 80	
Licenses for trucks and wagons,	2,421 00	
Licenses for carriages,	365 00	
For services of police officers stationed at theatres and at other places of public amusement,	1,938 00	
Services rendered by consent of the Chief, at the request of, and for the special benefit of individuals,	1,422 36	
From sales unclaimed property,	124 88.	
For sales old junk,	38 00	
	<hr/>	11,572 04
<i>Per item No. 124 of Treasurer's account.</i>		

<i>Carried forward,</i>	\$1,712,046 68
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Brought forward.

\$1,722,415 58

Public Buildings.

Rent of ward rooms.	\$170 00
One payment on bond for sale of police station-house, Canton Street.	175 00
Sale of marine.	24 07
	<hr/>

369 07

*Per item No. 123 of Treasurer's account.***Public Institutions.**

Received from the Directors of Public
Institutions for this year's income.
viz:

HOUSE OF CORRECTION.

For labor of inmates.	\$43,458 27
From sales of fruit, rags, old iron, etc.,	553 16
Gas supplied to Lunatic Hospital,	1,016 25
	<hr/>
	\$44,977 68

*Per item No. 101 of Treasurer's account.***HOUSE OF INDUSTRY.**

For proceeds of the labor of inmates in these es- tablishments, including the sale of vegetables, etc.,	\$6,697 73
Services, board, etc., fur- nished External Health Department,	1,256 03
From cities and towns, for support of their poor,	1,899 98
	<hr/>
	9,853 74

*Per item No. 102 of Treasurer's account.***LUNATIC HOSPITAL.**

From cities, towns and in-
dividuals, for support of
their citizens or rela-
tives in this institution, \$15,645 97

(brought forward,	\$15,645 97	\$54,831 42	\$1,712,415 75
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PUBLIC LANDS.

121

<i>Brought forward,</i>	\$15,645 97	\$54,831 42	\$1,712,415 75
Professional services of Dr. C. A. Walker at the House of Correc- tion, ,	300 00		
		15,945 97	

Per item No. 111 of Treasurer's account.

STEAMBOAT "HENRY MORRISON."

For transporting patients and others, supplies, etc., to and from Rains- ford Island, as per agreement,	1,406 25
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Per item No. 181 of Treasurer's account.

PAUPER EXPENSES.

From individuals and towns, in reimbursement of expenses paid by the City for support of their relatives or citizens in the State Lunatic Hos- pitals and in the Reform Schools,	\$775 23	
From Commonwealth,	193 35	
		968 58

Per item No. 118 of Treasurer's account.

<i>Total amount of income from Public Institutions, under the control of the Board of Directors,</i>	}	73,152 22.
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Public Lands.

From Superintendent of Sewers, for collections by him from individuals, for the right of entry into sewers made for the benefit of Public Lands, and charged to that ap- propriation before the lots were sold,	\$773 37	
Battery Armory assess- ment,	127 50	
		900 87
<i>Carried forward,</i>	\$900 87	\$1,785,567 97

<i>Brought forward,</i>	\$900 87	\$1,785,567 97
For rent of lands: South Bay,	848 75	
For sale of edgestone,	58 56	
	<hr/>	1,803 18
<i>Per item No. 122 of Treasurer's account.</i>		

Public Library.

From City Treasurer, for interest on Library Trust Funds,	\$7,210 50	
For interest on a mortgage note,	240 00	
From Librarian, for catalogues sold and fines from delinquents,	504 18	
	<hr/>	7,954 68
<i>Per item No. 112 of Treasurer's account.</i>		

Rents.

The amounts received for Rents during the year have been as follows, viz:

MARKET-HOUSES.

<i>Faneuil Hall. — Stalls, cellars, etc.,</i>	\$56,245 10
Outside stands,	1,829 00
Weighing-fees, at public scales,	362 88
	<hr/>
	\$58,436 98

<i>Faneuil Hall Building. — Stalls and cellars under Faneuil Hall,</i>	16,188 00
	<hr/>

<i>Total for Market-houses,</i>	\$74,624 98
QUINCY HALL, over Faneuil Market,	4,500 00
OLD STATE HOUSE,	18,365 60

WHARF PROPERTY.

<i>Eastern Railroad Wharf:</i>	
Rent of wharf, \$1,750 00	
Dockage steam-boat "Henry Morrison,"	1,200 00
	<hr/>
	\$2,950 00

<i>Carried forward,</i>	\$2,950 00	\$97,490 58	\$1,795,325 88
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SCHOOLS.

123

<i>Brought forward,</i>	\$2,950 00	\$97,490 58	\$1,795,325 83
Jail Wharf, on Cambridge Street,	750 00		
People's Ferry Slips,	1,100 00		
South Bay Wharf,	500 00		
	<hr/>	5,300 00	
Houses, etc.			
Estate at the junction of Court Street and Tremont Row, purchased in 1849, with others which were removed, for the purpose of widening both of these streets. For the part not occupied by Steam Fire Engine No. 4,	\$1,000 00		
Houses on Bridge Street,	400 00		
Stable on Allston Street,	250 00		
House on Tremont Street,	83 33		
House on Leverett Street (Badlam Estate),	168 75		
	<hr/>	1,902 08	
LANDS.			
Lot corner Washington and Water streets,	\$1,250 00		
Town slip, foot of Belcher's Lane,	37 50		
	<hr/>	\$1,287 50	
Gallop's Island,		337 10	
		<hr/>	106,317 26
<i>Per item No. 125 of Treasurer's account.</i>			

Schools.

INSTRUCTORS GRAMMAR SCHOOLS.

Interest on Smith Trust Funds,	\$472 60
<i>Per item No. 106 of Treasurer's account.</i>	

SCHOOL FUND.

From the Commonwealth, for the City's proportion of the Income from the State School Fund,	5,310 30
<i>Per item No. 128 of Treasurer's account.</i>	

<i>Carried forward,</i>	<hr/>	<hr/>	<hr/>	\$5,782 90	\$1,901,643 09
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<i>Brought forward,</i>	\$5,782 90	\$1,901,643 09
GRAMMAR SCHOOLS—SCHOOL COMMITTEE.		
From non-resident pupils,	66 12	
<i>Per item No. 99 of Treasurer's account.</i>		
GRAMMAR SCHOOLS—PUBLIC BUILDINGS.		
Sales of old material,	9 91	
<i>Per item No. 100 of Treasurer's account.</i>		
PRIMARY SCHOOLS—PUBLIC BUILDINGS.		
Sale of an estate on Bumstead Place,	9,500 00	
<i>Per item No. 121 of Treasurer's account.</i>		
SCHOOL HOUSE, RICHMOND STREET.		
From sale of land,	\$75 00	
Sale of old material,	23 40	
	<hr/>	
	98 40	
<i>Per item No. 126 of Treasurer's account.</i>		
	<hr/>	
<i>Total receipts on account of Schools,</i>		15,457 33
 <i>Sealers of Weights and Measures.</i>		
Received from these two officers for fees for examining and sealing weights and measures,		3,500.64
<i>Per item No. 130 of Treasurer's account.</i>		
 <i>Sewers and Drains.</i>		
From assessments on sundry persons for their proportion of the cost of new sewers and drains built by the City,	\$14,674 73	
From the Superintendent of Sewers for collections made by him from sundry persons for the right to enter their drains into common sewers already existing,	2,392 10	
	<hr/>	
<i>Carried forward,</i>	\$17,066 83	\$1,920,601 06

TREMONT STREET.

125

<i>Brought forward,</i>	\$17,066 88	\$1,920,601 06
For lumber and material sold,	941 62	
From Public Land Department, for material and labor,	1,208 00	
From Internal Health Department, for labor, Northampton St. territory,	825 23	
From Paving Department, for material and labor,	743 13	
Back Bay and surface drainage, for material,	445 25	
	<hr/>	21,230 06
<i>Per item No. 129 of Treasurer's account.</i>		

Soldiers' Relief.

From the Commonwealth, in reimbursement in part of what the City had advanced to the families or other dependents on volunteers in the army, in conformity with Chapter 222 of the General Acts of 1861, May 23, 1861,	164,000 00
<i>Per item No. 127 of Treasurer's account.</i>	

Station House, Ward 8.

Sale of land on Lagrange Place,	7,330 75
<i>Per item No. 132 of Treasurer's account.</i>	

Taxes.

For collections made this year, viz :	
On tax for 1866,	\$5,109,969 15
1865,	241,606 21
1864, and prior,	6,203 66
From Commonwealth, for City's proportion of tax on Corporations,	883,591 24
	<hr/>
	5,741,370 26
<i>Per item No. 133 of Treasurer's account.</i>	

Tremont Street.

Payments on estates sold,	440 00
<i>Per item No. 134 of Treasurer's account.</i>	
<i>Carried forward,</i>	<hr/>
	\$7,854,972 13

Brought forward,

\$7,854,972 13

Widening Streets.

From suspense account of 1859-60, \$14,000 00
 Received under the Betterment Law, 5,444 81

19,444 81

*Per item No. 136 of Treasurer's account.****Water Works.***

Collections by the City Treasurer: and
 amounts paid into the treasury by
 the Cochituate Water Board, viz:

Water Rates

due in the year 1867, \$362,674 12
 due in the year 1866, 111,222 21
 due in the year 1865, 43,205 62

\$517,101 95

Shutting off and letting on water, for
 non-payment of rates, viz:

Dues in 1867, \$632 00
 1866, 352 00
 1865, 26 00

1,010 00

Mortgage Notes — Collect-
 ed this year,

50 00

Interest — Collected this
 year,

37 90

Collections by Treasurer,
 Collections by the Cochituate Water
 Board:

\$518,199 85

Service pipe, and laying
 same for new water tak-
 ers, and for two water
 meters sold, \$9,023 00

Shutting off and letting on
 water for repairs, and
 for wasting water, 2,977 00

Wood sold on account of
 Chestnut Hill Reservoir, 326 95 12,326 95

530,526 80

*Per item No. 135 of Treasurer's account.**Carried forward,*

\$8,404,943 74

WATER LOAN.

127

Brought forward,

\$8,404,943 74

Water Loan, 1865.

Obtained by loans, authorized by the
City Council during the year 1865,
for the purpose of constructing the
Chestnut Hill Reservoir in Newton
and Brighton,

221,000 00

Per item No. 137 of Treasurer's account.

*Total Income on City Account for the }
year 1866-67, }*

\$8,625,943 74

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1867.

COUNTY EXPENDITURES.

STATEMENT OF EXPENDITURES ON ACCOUNT OF THE COUNTY
OF SUFFOLK, DURING THE FINANCIAL YEAR

1866-67.

*Commencing with the first day of May, 1866, and ending with
the last day of April, 1867.*

[The COUNTY OF SUFFOLK comprises the cities of Boston and Chelsea, the towns of North Chelsea and Winthrop. The City of Boston pays all the County Expenses, owns all the County Buildings, receives all the County Income.]

*Payments drawn for by the Mayor, in the usual form, and paid
through the Auditor's Office, viz:*

JAIL.

Subsistence supplies,	\$13,886 72
Repairs and alterations,	9,921 03
Fuel,	2,923 58
Bedding and clothing,	1,246 37
Gas,	840 06
Water rates,	659 24
Furniture,	537 44
Medical supplies, etc.,	440 98
Stationery and blank books,	133 67
Printing,	12 40

Carried forward, **\$30,101 49**

PAYMENTS.

129

<i>Brought forward,</i>		\$30,101 49	
<i>Salaries.</i> —John M. Clark,			
Jailor,	\$1,000 00		
Rufus R. Cook, Chaplain,	1,000 00		
Turnkey, watchmen, clerk,			
etc.,	6,825 10		
		<u>8,825 10</u>	
<i>Total Jail expenses,</i>			\$38,926 59
SALARIES.			
<i>Sheriff.</i> —John M. Clark, one year,		3,000 00	
<i>Superior Court.</i> —Assistant Clerk.—			
<i>Fixed by the State, but payable by the</i>			
<i>City,</i>		2,160 00	
<i>Supreme Judicial Court.</i> —Assistant			
<i>Clerk.—Fixed by State, but paid by</i>			
<i>City,</i>		1,500 00	
Messenger of the above Courts,		1,100 00	
Assistant Messenger of the above			
Courts,		400 00	
<i>Police Court.*</i> —J. D. Co-			
burn, for services in pay-			
ing witness and officers'			
fees, and keeping an ac-			
count of amounts re-			
ceived for transportation			
of prisoners, one quar-			
ter, to July 1, 1866,	\$300 00		
Six constables stationed in			
this Court, \$1,500 each			
per annum, no other fees			
or perquisites being al-			
lowed them, one quarter,	2,250 00		
		<u>2,550 00</u>	
<i>Municipal Court.</i> —J. D.			
Coburn, for services in			
paying witness and offi-			
cers' fees, and keeping			
an account of amounts			
received for transporta-			
tion of prisoners, three			
quarters, from July 1,			
1866,	\$900 00		
<i>Carried forward,</i>	\$900 00	\$10,710 00	\$38,926 59

*The Police Court was abolished by an act of the Legislature of 1866, and the Municipal Court organized by authority of the same act, to take its place.

<i>Brought forward,</i>	\$900 00	\$10,710 00	\$38,926 59
Six constables stationed in this Court, at \$1,500 each per annum, no other fees or perquisites being allowed them, three quarters,	6,750 00	7,650 00	
<i>Discharged Convicts.</i> — Justices of the Police Court, for services as special Justices in discharging poor convicts, at \$5 for each day's actual service, final payment,		195 00	
<i>Total for salaries,</i>			18,555 00
COURT HOUSE.			
General repairs, including material, William Easterbrook, care and cleaning, including removing snow,	\$1,053 98		
Fuel,	2,535 75		
Gas,	2,498 12		
Furniture, including repairs,	415 73		
Soap, sponge and other small supplies,	1,282 21		
Ice,	82 30		
Water rates,	50 00		
	525 00		
			8,443 09
PROBATE AND REGISTRY OF DEEDS BUILDING.			
C. P. Gould, care and cleaning,	\$600 00		
Fuel,	276 50		
Furniture, including repairs,	929 23		
General repairs on building,	137 76		
Gas,	115 95		
Soap and small supplies,	22 50		
Water rates,	95 00		
			2,176 94
<i>Office Expenses.</i>			
Probate Office — Printing,	\$278 24		
Stationery,	262 16		
Binding,	94 25		
			634 65
Registry of Deeds Office — Stationery,	\$122 50		
Binding,	100 10		
			222 60
<i>Carried forward,</i>			\$68,958 87

PAYMENTS.

131

<i>Brought forward,</i>		\$68,958 87
Insolvency Court — Stationery,		29 52
Police and Municipal Courts — Stationery for Treasurer's Clerk,		32 27
POLICE COURT — <i>Expenses for three months, viz :</i>		
Printing,	\$959 25	
Officers for civil business,	270 00	
Copyist,	208 00	
Messenger,	200 00	
Assistant Clerk,	175 00	
Stationery,	41 88	
Court seal,	33 80	
	<hr/>	1,887 88
INDEXES FOR THE REGISTRY OF DEEDS.		
Re-copying 47 volumes indexes,	\$723 00	
For arranging one volume of grantee index for year 1865, in compliance with order of the Board of Aldermen,	327 70	
Stationery and binding for same,	132 50	
	<hr/>	1,183 20
STATE INDUSTRIAL SCHOOL, at Lancaster, REFORM SCHOOL, at Westboro', and SCHOOL SHIP.		
Expenses and fees to the committing officers for hearing and determining commitments on applications made in this County for admission to these institutions,		866 96
HOUSE OF RECEPTION FOR DEAD BODIES.		
Repairs,	\$26 62	
Furniture and furnishing,	32 08	
Water rates,	20 00	
	<hr/>	78 70
Rent of two offices for the Commonwealth's Attorney and his Assistant for the County of Suffolk,		344 13
Annual payment for 1867, to the Social Law Library, as required by the Statutes of 1859, Chap. 172,		1,000 00
Carriage hire for Committee,		15 00
Expenses of Committee,		123 75
		<hr/>
<i>Total payments on Mayor's drafts,</i>		\$74,520 28
<i>Per item No. 138 of Treasurer's account.</i>		
		<hr/>
<i>Carried forward,</i>		\$74,520 28

Brought forward,

\$74,520 28

Payments made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the Judges of the several Courts, etc., and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the City Authorities, viz:

SUPERIOR COURT.—Criminal Sessions.

Constables' fees,	\$14,469 86
Witnesses' fees,	17,525 47
Jurors' fees,	15,761 50
Clerk,	19,072 38
Messenger and crier,	1,009 00
Hack hire,	1,489 80
Incidental expenses,	3,623 44
Chelsea Justice and officers,	635 87
Deputy Sheriffs,	367 06
Master of House of Correction,	10 80
Warden of State Prison,	40 00
Chelsea witnesses,	31 15

\$74,036 33

SUPERIOR COURT.—Civil Sessions.

Jurors' fees,	\$19,285 21
Constables' fees,	2,961 44
Incidental expenses,	2,394 11
Deputy Sheriff,	2,599 08
Messenger and assistant,	1,444 50
Chelsea officers,	41 90
	<hr/>
	28,726 24

SUPREME JUDICIAL COURT.

Witnesses,	\$375 72
Jurors' fees,	4,512 03
Constables' fees,	1,767 45
Incidental expenses,	1,606 57
Messenger,	152 75
Clerk,	142 80
Deputy Sheriff,	382 00
	<hr/>
	8,939 32

POLICE COURT.—Criminal and Civil Sessions.

Constables' fees,	\$1,222 40
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<i>Carried forward,</i>	\$1,222 40	\$111,701 89	\$74,520 28
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PAYMENTS.

133

<i>Brought forward,</i>	\$1,222 40	\$111,701 89	\$74,520 28
Witnesses,	1,005 00		
Expenses in lunatic cases,	417 45		
Truant Officers,	44 90		
	<hr/>	2,689 75	

MUNICIPAL COURT.—*Criminal Sessions.*

Officers' fees,	\$4,040 40	
Witnesses,	3,617 75	
Copyists,	1,614 69	
Expenses in lunatic cases,	1,416 65	
Truants,	52 70	
Printing,	1,079 25	
Stationery,	296 29	
Books,	24 00	
Incidentals,	15 00	
	<hr/>	12,156 73

MUNICIPAL COURT — *Civil Session.*

Clerk and Messenger,	\$750 00	
Officers,	858 08	
Stationery,	237 77	
Printing,	156 00	
Twenty volumes reports,	100 50	
Incidentals,	66 56	
	<hr/>	2,168 91
		128,717 28

Per item No. 139 of Treasurer's account.

CORONER'S INQUESTS.

Paid on Inquests on Dead Bodies and on Views of
Dead Bodies when no Inquests were held, said
Inquests and views being approved by the City
Auditor, as required by the Statute.

Jurors' fees,	\$1,001 11	
Coroners' fees,	521 00	
Medical examinations,	876 00	
Constables,	134 02	
Incidental expenses,	27 37	
Scribes,	90 00	
	<hr/>	
<i>Carried forward,</i>	\$2,649 50	\$203,237 56

COUNTY EXPENDITURES.

<i>Brought forward,</i>	\$2,649 50	\$203,237 56
Witnesses,	50 .04	
	<hr/>	2,699 ¹ / ₄
<i>Per item No. 140 of Treasurer's account.</i>		
<i>Total County Expenses,</i>		<hr/> <hr/> \$205,937 10

RECAPITULATION.

On drafts drawn by the Mayor, and approved by the Committee on Accounts,	\$74,520 28
On drafts drawn by the County authorities, independent of the City,	131,416 82
	<hr/>
<i>Total Expenditure on COUNTY ACCOUNT for the } year 1866-67, as above.</i>	<hr/> <hr/> \$205,937 10

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1867.

COUNTY INCOME.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK DURING THE FINANCIAL YEAR

1866-67.

*Commencing with the first day of May, 1866, and ending
with the last day of April, 1867.*

Sheriff.

Received from the Sheriff of the County, for fines,
forfeitures and costs taxed in the Superior Court,
and there paid, \$48,367 71

Fines and costs paid at jail, viz :

Superior Court, \$2,153 60

Municipal Court, 6,186 44

Police Court, 4,598 83

12,938 87

Board of U.S. witnesses and prisoners, 2,245 78

\$63,552 86

Per item No. 141 of Treasurer's account.

Police Court.

From the Clerk of this Court, for fines
and costs, in criminal cases, col-
lected by him,

\$17,745 19

For fees in civil cases,

1,638 19

19,383 38

Per item No. 142 of Treasurer's account.

Carried forward,

\$82,935 74

Brought forward,

\$82,935 74

Municipal Court.

From the Clerk of this Court, for fines
and costs, in criminal cases, col-
lected by him, \$29,662 91
For fees in civil cases, 2,431 86

 32,094 77
*Per item No. 143 of Treasurer's account.****Superior Court.***

From the Clerk of the Criminal Sessions of
this Court for half surplus fees collected by
him, 4,425 00

Per item No. 147 of Treasurer's account.

From the Clerk of the Civil Session of Superior
Court for half surplus fees collected by him, 1,474 49

*Per item No. 148 of Treasurer's account.****Chelsea.***

From Trial Justices in Chelsea, for fines and costs
collected by them, 752 63

*Per item No. 144 of Treasurer's account.****House of Industry.***

From the Superintendent of this House, for fines
and costs collected by him for the discharge of
prisoners, 816 35

*Per item No. 146 of Treasurer's account.****House of Correction.***

From the Master of the House of Correction, for
fines and costs collected by him on the discharge
of prisoners from that House, 200 33

*Per item No. 145 of Treasurer's account.**Carried forward,*

 \$122,699 31

SUPREME JUDICIAL COURT.

137

Brought forward, \$122,699 31

Supreme Judicial Court.

From the Clerk of this Court for half surplus fees
collected by him, 206 15
Per item No. 149 of Treasurer's account.

Furniture.

From Clerk of Police Court for sale of old desk. 25 00
Per item No. 150 of Treasurer's account.

Total Income on COUNTY ACCOUNT for the year } 1866-67.	<hr style="width: 100%;"/> \$122,930 46 <hr style="width: 100%;"/>
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ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1867.

COUNTY AGGREGATES.

1866-67.

The expenditures on account of the County of Suffolk, as per details on page 128, amounted to	\$205,937 10
The income on this account from all sources, as per details on page 135, amounted to	122,930 46
Balance against the County,	<u>\$83,006 64</u>
Which is a reduction of the balance against the County of Suffolk, from that of the year 1865-66, of	<u>\$14,844 98</u>

Of the \$205,937.10, the City authorities had cognizance of \$74,520.28, and the balance, \$131,416.82, was paid on requisitions of the Judges of the several Courts, and for Coroners' accounts, approved by the City Auditor for expenses of inquests and views on bodies "*supposed to have come to death by violence.*" Coroners' views are cases where no inquests are held. The Coroners in such cases receive a fee of \$2 on each body, for examining into the causes of death.

AUDITOR'S AGGREGATES.

CITY AND COUNTY. — 1866-67.

Of the whole amount of the expenditures for City and County, for the year 1866-7, there was drawn for by the Mayor, through the Auditor's Office, after the same had been previously authorized and approved by the Committee on Accounts, viz :

On City account,	\$4,586,013 35	
On County account,	74,520 28	
		<hr/> \$4,660,533 63

The following sums were paid by the Treasurer, on accounts and requisitions which did not pass through the Auditor's Office, and were not drawn for by the Mayor, viz :

Committee on the Reduction of City Debt.

Amount of certificates of City of Boston Stock issued to them, \$263,175 00

County of Suffolk.

On orders and requisitions from the Judges of the several Courts, and other County authorities, 131,416 82

Interest and Premium on City Debt.

Interest on the City Debt, as it became due; including the exchange and premium on gold, in which, or its equivalent, said payments and the City Debt which became due were made, 551,693 92

Militia Bounty, 28,973 50

Carried forward,	\$975,259 24	<hr/> \$4,660,533 63
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Brought forward, - \$975,259 24 \$4,660,533 63

Old Claims.

Accounts audited, allowed and drawn
for in previous years, but not paid
till 1866-67, 1,060 08

State Tax.

City of Boston's proportion of the
State Tax for the year 1866 (whole
tax assessed on all the cities and
towns, \$3,000,000), 1,016,490 00

Suspense Account of 1859-60, 14,000 00

Water Works.

Interest and exchange on the Water
Loans, as it became due, including
the premium on gold, with which,
or its equivalent, said interest was
paid; also interest and premium on
the interest on the cost of Works,
in addition to loans; all of which is
chargeable to the Water Works, 483,451 82

2,490,261 14

Total payments, per Auditor's accounts, \$7,150,794 77

The above total payments of \$7,150,794.77 are di-
vided as follows:

City expenditures, \$6,944,857 67
County expenditures, 205,937 10

\$7,150,794 77

The payments per Treasurer's account were:

On City account, \$6,948,591 24
On County account, 205,937 10

\$7,154,528 34

Add—Auditor's drafts of this year (1866-67) not
presented at the Treasury office for payment, 266 43

Carried forward, \$7,154,794 77

AUDITOR'S AGGREGATES.

141

<i>Brought forward,</i>	\$7,154,794 77
<i>Deduct</i> —Drafts drawn by Auditor, 1865–66, for payment of City Debt, but not paid until this financial year, 1866–67,	4,000 00
Total as on page 140 by Auditor,	<u>\$7,150,794 77</u>

TREASURY AGGREGATES.

RECEIPTS IN, AND PAYMENTS FROM THE CITY AND COUNTY TREASURY DURING THE FINANCIAL YEAR 1866-67.

According to the Treasurer's accounts, the gross amount of actual receipts into the General Treasury (*City and County*) between the last day of April, 1866, and the first day of May, 1867, was as follows :

On City account,	\$8,625,943 74
On County account,	122,930 46

\$8,748,874 20

The balance in the Treasury at the commencement of the year, May 1, 1866, was	2,686,421 24
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\$11,435,295 44

The gross amount of actual payments from the General Treasury (*City and County*), during the same period, was as follows :

On City account,	\$6,948,591 24
On County account,	205,937 10

Total payments,	7,154,528 34
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Balance, per Treasurer's account, 30th of April, } 1866-67,	\$4,280,767 10
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TREASURER'S BALANCE.

1866-67.

APRIL 30, 1867.

RECEIPTS.

Cash on hand May 1, 1866, as per Auditor's Report
No. 54, page 132, \$2,686,421 24

Reimbursement by loans obtained this financial year,
1866-67, of advances made by the Treasurer,
1865-66, on loans then authorized, but not nego-
tiated, on the following accounts, viz :

City Hall,	\$100,029 40	
Widening Streets,	45,319 46	
Hancock School-house Yard,	28,170 20	
New Lunatic Hospital,	25,108 33	
Unliquidated Street Claims,	17,419 38	
Sewers and Drains,	14,019 63	
Primary School-house, East Street,	13,747 34	
Grammar School-house, Prescott Street,	9,585 76	
Winthrop School-house Yard,	8,784 36	
Fire Department,	8,276 92	
People's Ferry Drops,	6,042 35	
Station House, Ward 8,	5,943 45	
Public Lands,	3,222 07	
Eastern Railroad Wharf,	2,206 14	
		287,874 79

Excess of receipts from loans and income obtained
this financial year over the payments on the ac-
counts for which they were obtained, viz :

Chestnut Hill Driveway,	\$111,305 59	
Grammar School-house, Ward 7,	60,000 00	
Back Bay and Surface drainage,	43,232 15	
Carried forward,	\$214,537 74	\$2,974,296 03

<i>Brought forward,</i>	\$214,537 74	\$2,974,296 03
Albany Street, grading,	36,896 36	
Chestnut Hill Reservoir,	35,116 38	
Widening Streets,	34,680 54	
Unliquidated Street Claims,	32,580 62	
War Expenses—Soldiers' and Sailors'		
Monument, Boston Common,	27,453 52	
Albany Street, damages,	26,527 74	
Dedham Street, grading,	25,174 67	
Meridian Street Bridge,	19,202 50	
School-house, Richmond Street,	17,785 43	
People's Ferry Drops,	16,991 55	
Central Charity Bureau,	15,410 90	
New Lunatic Hospital,	14,428 03	
Hose House No. 1,	13,000 00	
Common,	9,000 00	
Primary Schools, S. C.,	8,000 00	
Soldiers' Relief,	6,592 40	
Harbor Dredging,	5,463 48	
Dover Street,	4,704 11	
Mt. Hope Cemetery,	2,673 14	
Public Library,	1,258 11	
Public Lands,	102 00	
		567,579 22
Annual Appropriation carried to the Sinking Fund, for the Reduction of the City Debt, as required by ordinance,		360,000 00
Excess of actual income and taxes over the esti- mated income and taxes, as per statement, page 33.		1,031,652 30
Excess of the appropriations over the actual pay- ments, as per statement, page 30,		70,108 36
Paid into the City Treasury on Public Land Bonds and Mortgages,		99,958 92
Receipts on account of sales of Public Lands and from Public Land Department,		1,803 18
Interest from Committee on the Reduction of the City Debt, on temporary loans to the City Treas- urer,		26,856 85
Total receipts,		\$5,132,254 86

PAYMENTS.

City debt,	\$337,000 00	
Water debt,	3,000 00	
<i>Carried forward,</i>	\$340,000 00	\$5,132,254 86

TREASURER'S BALANCE.

145

<i>Brought forward,</i>	\$340,000 00	\$5,132,254 86
Excess of receipts of 1865, from loans, etc., over payments on the accounts for which they were obtained :		
Soldiers' relief,	\$100,000 00	
Chestnut Hill reservoir,	81,717 98	
Back Bay and surface drainage,	13,393 99	
Dover Street,	9,650 29	
City debt, notes outstanding,	4,000 00	
Mt. Hope Cemetery,	2,638 26	
	<hr/>	211,400 52
Advanced by the Treasurer on an authorized loan for Oliver Street,	22,912 24	
Suspense account of 1859-60,	14,000 00	
Committee on the Reduction of the City Debt, for certificates of City stock purchased by them,	263,175 00	
	<hr/>	851,487 76

Balance in the Treasury, April 30, 1867;	<u><u>\$4,280,767 10</u></u>
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This balance in the Treasury of \$4,280,767.10 is subjected to the following payments, viz :

Excess of loans and income, as detailed on page 144, under head of Receipts,	\$567,579 22
City Hospital, — Nichols Trust Fund,	530 50
Total,	<hr/> <u>\$568,109 72</u>

Cash in the Treasury, April 30, 1867, as above,	\$4,280,767 10
Less payments to be made, as stated above,	568,109 72

Balance belonging to the Sinking Fund for the redemption of the debt of the city,	\$3,712,657 38
Add amount advanced by the Treasurer from the Sinking Fund, for the redemption of the debt,	22,912 24

We have the total cash balance in the Treasury, belonging to the Sinking Fund, for the redemption of the debt,	<u><u>\$3,735,569 62</u></u>
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THE SINKING FUND

FOR THE REDUCTION OF THE CITY DEBT.

By the Eighth Section of the Ordinance on Finance (*Ordinances of 1863, page 198*), the Mayor, the President of the Common Council, and the Chairman of the Joint Committee of Finance on the part of the Common Council, are constituted THE COMMITTEE ON THE REDUCTION OF THE CITY DEBT, whose duty it is to cause all money passed to their credit in the books of the Auditor of Accounts, to be applied to the purchase or payment of the Capital of the Debt of the City, in the manner they may from time to time deem expedient; and it is the duty of the Auditor and of the Treasurer of the City to conform to all orders in writing, in this respect, which shall be made and signed by all the members of said Committee.

The *Ninth* Section of said Ordinance requires that "all balances of money remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging or which may hereafter belong to the City; all receipts on account of the principal sum of any bond or note, now owned or which may hereafter be owned by the City; and also of the Annual City Tax, in every future year, a sum that shall not be less than three per centum of the amount of the principal of the City Debt (and never less than FIFTY THOUSAND DOLLARS in each year), shall be appropriated to the payment or the purchase of the Capital of the City Debt."

The *Tenth* Section of the said Ordinance makes it the duty of the Auditor annually to pass to the credit of the Committee on the Reduction of the City Debt all receipts in money, the proceeds of either of the sources before mentioned, and the said amount out of the *Annual Tax*; and provides that the sums so passed to the credit of said Committee shall be drawn from the Treasury of the City, for the payment or the purchase of the Capital of the City Debt, in the manner before mentioned, *and in no other mode, and for no other purpose whatever.*

The following statement, on pages 148 and 149, of the Account with the Committee on the Reduction of the City Debt, will show the condition of the *Sinking Fund* as it stood April 30, 1867, and will also show what pay-

ments have been made on that account during the year, and what amounts have been placed to its credit, in conformity with the provisions of the Ordinance, as before set forth. Total amount of the Sinking Fund, April 30, 1867, \$3,998,744.62, against \$2,748,365.01 April 30, 1866, being an increase of the fund of \$1,250,379.61 over that year.

Dr.

THE COMMITTEE ON THE REDUCTION OF THE

1867. April 30.	To amount of drafts drawn on the City Treasurer, for the whole amount of the City Debt, which became due in this financial year, <i>as charged on page 46,</i>	\$251,000 00
	To amount of City Debt, purchased before it became due,	86,000 00
	To amount of Water Debt, purchased before it became due,	8,000 00
	To balance in cash in the City Treasury, to the credit of this Committee,	\$3,785,569 62
	In six per cent. Currency Bonds of the City of Boston,	263,175 00
	Total balance,	3,998,744 62
		<hr/> <hr/> \$4,338,744 62

CITY DEBT FOR THE FINANCIAL YEAR 1866-7.

Cr.

April 30. 1867.	By balance per last year's account, <i>Auditor's Report No. 54, page 135.</i>	\$2,748,365 01
	By amount of the Annual Taxes, specifically appropriated to the reduction of the City Debt, in conformity with the 9th section of the Ordinance on Finance, which requires that not less than 3 per cent of the amount of the City Debt, and never less than \$50,000, shall be annually appropriated to this object,	360,000 00
	By amount of cash received on account of Sales and other income from the Public Lands, <i>as per details on page 121,</i>	1,808 18
	By amount of cash received for first instalment on bonds taken for lands sold this year, and for payments made on the bonds and mortgages which were on hand at the commencement of the year, <i>as per details on page 112,</i>	99,958 92
	By excess of the appropriations over the actual payments for the year, <i>as per statement on page 30,</i>	70,108 36
	By excess of the actual cash income and taxes this year over the estimated income and taxes from the ordinary sources of City Revenue, <i>as per statement on page 33,</i>	1,031,652 30
	By interest on temporary loans to the Treasurer,	26,856 85
		<u>\$4,838,744 62</u>
1867. April 30.	By balance due the Committee,	\$3,998,744 62

This balance of \$3,998,744.62 is appropriated exclusively to the redemption of the City Debt, as are also the bonds received for public lands sold, on hand, amounting to \$441,533.70, besides the proceeds of all the sales of the City lands.

The means of meeting the above balance are the following :

Cash in the Treasury, April 30, 1867,	\$4,280,767 10
Less balances to be paid out of the same, <i>as per statement on page 144,</i>	568,109 72
	<u>\$3,712,657 38</u>
Add amount advanced by the Treasurer, <i>as stated on page 145,</i>	22,912 24
	<u>\$3,735,569 62</u>
We have the cash balance belonging to the Debt Sinking Fund,	\$3,735,569 62
Add six per cent City of Boston Currency Bonds, held by the Committee,	268,175 00
	<u>\$3,998,744 62</u>
Balance, as above stated,	<u>\$3,998,744 62</u>

CITY DEBT PAID OFF.

1866-67.

The following table shows the amount of the City Debt which was paid off during the financial year 1866-67, and the objects for which it was obtained, being the whole amount that became due during that year :

Date of Order.	Object for which it was Borrowed.	Rate of Int.	Amount.
June 12, 1855,	Public Library Building,	5	\$20,000 00
Jan. 15, 1856,	Public Lands and South Bay,	5	1,000 00
July 10, 1856,	Extension of Friend Street,	5	12,000 00
July 27, 1857,	Widening Streets,	5	61,000 00
Aug. 25, 1857,	New Franklin School-house,	5	45,000 00
Oct. 27, 1857,	Public Lands,	5	20,000 00
Oct. 27, 1857,	Public Library Building,	5	49,000 00
Dec. 9, 1857,	Albany Street Grade Damages,	5	10,000 00
Jan. 2, 1858,	House of Industry Appropriation,	5	2,000 00
Feb. 10, 1858,	South Bay Improvement,	5	81,000 00
			\$251,000 00

In addition to the above amount paid off, which became due during the year, the amount of gold debt, as given on the next page, due in the years enumerated, was purchased and the certificates of indebtedness for the same cancelled by votes of the

Committee on the Reduction of the City Debt, the amount being taken from the Sinking Fund in their charge, viz.:

Date of Order for Loan.	Object for which it was Borrowed.	When Due.	Rate of Int.	Amount.
Dec. 27, 1852,	Paving Appropriation,	1877-78	5	\$1,000 00
Feb. 10, 1858,	South Bay Improvements,	1870-71	5	1,000 00
Oct. 25, 1859,	Wharf Lot, Grove Street,	1874-75	5	2,000 00
Aug. 3, 1859,	Public Lands,	1874-75	5	1,000 00
April 19, 1861,	War Expenses,	1876-77	5	3,000 00
May 31, 1861,	Dover Street Improvement,	1876-77	5	2,000 00
July 1, 1862,	City Hall,	1882-83	5	20,000 00
July 14, 1862,	Recruiting Fund,	1881-82	5	1,000 00
Sept. 8, 1862,	do.,	1882-83	5	7,000 00
Dec. 1, 1862,	Soldiers' Relief,	1883-84	5	9,000 00
Dec. 12, 1862,	Recruiting Fund,	1883-84	5	1,000 00
Sept. 29, 1863,	Bounty to Volunteers,	1885-86	5	38,000 00
Amount purchased,				\$86,000 00
Amount which was paid during the year, as it became due, as stated on the preceding page,				251,000 00
Total amount of City Debt paid off 1866-67,				\$337,000 00

In addition to the above amount, the Committee on the Reduction of the City Debt purchased and cancelled \$3,000 Water Loan, as stated under the head of "Water Debt."

INCREASE OF CITY DEBT.

1866-67.

The following table shows the amount of money borrowed during the financial year 1866-67, and the objects for which it was obtained :

Date of Order.	Object for which it was Borrowed.	Rate of Int.	Amounts.
July 14, 1865,	Unliquidated Street Claims,	6	\$50,000 00
Sept. 25, 1865,	Winthrop School-house Yard,	6	7,500 00
Oct. 6, 1865,	City Hall,	6	50,000 00
Oct. 9, 1865,	Winthrop School-house Yard,	6	1,500 00
Oct. 17, 1865,	Eastern Railroad Wharf,	6	4,000 00
Oct. 21, 1865,	Fire Department, — New Engine,	6	11,000 00
Oct. 27, 1865,	Sewers, — Additional Appropriation,	6	15,000 00
Oct. 31, 1865,	People's Ferry Drops,	6	7,000 00
Nov. 10, 1865,	Hancock School-house Yard, etc.,	6	29,000 00
Dec. 19, 1865,	Primary School-house, East St.,	6	38,000 00
Dec. 22, 1865,	New Lunatic Hospital,	6	28,000 00
Dec. 27, 1865,	Public Lands,	6	15,000 00
Dec. 29, 1865,	City Hall,	6	50,000 00
Feb. 2, 1866,	Station House, Ward 8,	6	6,000 00
Feb. 10, 1866,	Widening Streets,	6	80,000 00
March 14, 1866,	Hose House, No. 1,	6	15,000 00
April 17, 1866,	Hancock School-house Yard, etc.,	6	22,000 00
April 28, 1866,	Grammar School-house, Prescott St.,	6	10,000 00
May 8, 1866,	Battery Armory Building,	6	30,000 00
May 8, 1866,	Harbor Police Station-house,	6	60,000 00
June 26, 1866,	Back Bay Filling,	6	32,000 00
June 30, 1866,	Meridian Street Bridge,	6	55,000 00
July 7, 1866,	School-house, Richmond St.,	6	60,000 00
July 9, 1866,	Dedham Street Lot, etc.,	6	12,000 00
July 28, 1866,	Harbor Dredging Machine and Scows,	6	42,000 00
Aug. 7, 1866,	Primary School-house, East St.,	6	10,000 00
Aug. 7, 1866,	Police Station, No. 2,	6	20,000 00
Aug. 7, 1866,	People's Ferry Drops,	6	20,000 00
Sept. 7, 1866,	Albany Street,	6	40,000 00
Sept. 28, 1866,	Adams School-house,	6	3,000 00
Oct. 9, 1866,	Public Lands,	6	10,000 00
Oct. 9, 1866,	Chestnut Hill Driveway,	6	125,000 00
Nov. 17, 1866,	Dedham Street Grading,	6	30,000 00
Nov. 28, 1866,	People's Ferry Drops,	6	15,000 00
Dec. 1, 1866,	Central Charity Bureau,	6	70,000 00
Dec. 14, 1866,	Albany Street Damages,	6	60,000 00
March 8, 1867,	Grammar School-house, Ward 7,	6	60,000 00
March 12, 1867,	Back Bay Lots,	6	32,175 00
			<u>\$1,225,175 00</u>
	Less City Debt paid off, as per statement, page 150,		337,000 00
	Net Increase of City Debt,		<u>\$888,175 00</u>

CITY DEBT,

FUNDED AND UNFUNDED,

(EXCLUSIVE OF WATER DEBT.)

The FUNDED CITY DEBT, May 1, 1867, amounted to \$9,627,839.80, and will be due and payable as follows :

Trust Funds.

For the benefit of the Public Library,	\$92,000 00
Overseers of the Poor,	91,509 80
Jonathan Phillips' Street Fund,	20,000 00
City Hospital,	17,500 00
Public Schools,	11,050 00
Poor Widows' Fund.	3,200 00

<i>Total Trust Funds,</i>	<u>\$235,259 80</u>
In the financial year 1867-68,	886,700 00
1868-69,	197,000 00
1869-70,	308,000 00
1870-71, (See Water Debt)	203,200 00
1872-73, (do.)	6,000 00
1873-74,	168,000 00
1874-75,	*937,000 00
1875-76, (See Water Debt)	1,008,000 00
1876-77, (do.)	628,500 00
1877-78, (do.)	†667,000 00
1878-79, (do.)	584,705 00
1879-80,	345,800 00
1880-81,	‡369,000 00
1881-82,	497,500 00
1882-83,	624,000 00
1883-84,	429,000 00
1884-85,	871,000 00
1885-86,	646,000 00
1886-87,	253,000 00

On demand, purchased by the Committee on the Reduction of City Debt, and forms part of the Debt Sinking Fund,	263,175 00
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<i>Total funded City Debt,</i>	<u><u>\$9,627,839 80</u></u>
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Total amount of *funded* City Debt, as stated above, \$9,627,839 80
To which add the following *unfunded* debt, being

<i>Carried forward,</i>	<u>\$9,627,839 80</u>
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* Plus \$26,000, Overseers of Poor Trust Funds.

† Plus \$1,500, Poor Widows' Trust Fund.

‡ Plus \$5,000, Smith School Trust Fund.

<i>Brought forward,</i>	\$9,627,839 80
the sum advanced by the Treasurer 1866-67, under authority of an un-negotiated loan passed by the City Council, viz :	
Oliver Street,	22,912 24
<i>Total funded and unfunded City Debt,</i>	<u>\$9,650,752 04</u>

The total *funded* and *unfunded* City Debt, May 1, 1867, amounted to \$9,650,752.04, as stated above. Against this amount, there is to the credit of the Committee on the Reduction of the City Debt (or Sinking Fund), as will be seen on page 149, the sum of \$3,998,744.62, which is exclusively applicable to the reduction of all the debt, both City and Water Loans; as is also the amount of bonds and mortgages on hand, amounting to \$441,533.70. *See City Property.*

The average annual interest on the *funded* City Debt is a fraction over 5 per cent, as will be seen below :

On \$583,205 00, at $4\frac{1}{2}$ per cent,	\$26,244 22
" 5,977,200 00, at 5 "	298,860 00
" 3,067,434 80, at 6 "	184,046 09
<u>\$9,627,839 80, at $5\frac{1}{8}\%$ "</u>	<u>\$509,150 31</u>

The certificates of indebtedness issued since September 1864, and those now being issued, bear 6 per cent per annum interest, principal and interest payable in currency. Of the *funded* debt, the whole of that bearing $4\frac{1}{2}$ per cent and 5 per cent, and \$704,500 of the 6 per cent interest-bearing loan, the principal and interest is payable in gold, and the balance of the 6 per cent in currency, viz :

\$583,205 00, at $4\frac{1}{2}$ per cent, principal and interest in gold.	
5,977,200 00, at 5 "	"
704,500 00, at 6 "	"
2,362,934 80, at 6 "	"
	in currency.
<u>\$9,627,839 80</u>	

The character of the funded City Debt and the objects for which it was obtained is given on pages 155 to 162, both inclusive.

CHARACTER OF THE FUNDED CITY DEBT.

Exclusive of the WATER DEBT, as it stood at the close of the financial year 1866-67, on the 30th day of April, 1867, viz :

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
PUBLIC LIBRARY TRUST FUND.					
Feb. 19, 1852.	6	Public Library, <i>Bigelow Fund</i> ,	Perman't	\$1,000 00	
Oct. 4, 1852.	6	P. Lands and So. Bay, <i>Bates Donation</i> ,		50,000 00	
Feb. 14, 1853.	6	New Workshop, Ho. Cor., <i>Phillips do.</i> ,		10,000 00	
April 17, 1860.	6	Suffolk Street, P. S. Ho., <i>Lawrence do.</i> ,		10,000 00	
Nov. 6, 1860.	6	Public Garden, <i>Jona. Phillips' Legacy</i> ,		20,000 00	
July 30, 1862.	6	Soldiers' Relief,		1,000 00	\$92,000 00
OVERSEERS OF THE POOR TRUST FUNDS.					
May 26, 1864.	6	Grammar School-house, Prescott Street,	Demand.	500 00	
Oct. 22, 1864.	6	Station House, Ward 8,		2,500 80	
Feb. 7, 1865.	6	Public Lands,	1874-75	8,000 00	
Feb. 24, 1865.	6	Primary School-house, Boylston District,		4,000 00	
Mar. 17, 1865.	6	Steam Fire Engine House, East Boston,	do.	3,000 00	
Mar. 31, 1865.	6	City Hall,	do.	10,000 00	
May 5, 1865.	6	Back Bay and Surface Drainage,	Demand.	1,000 00	
July 24, 1865.	6	Primary School-houses Alterations,		23,500 00	
May 8, 1866.	6	Harbor Police Station-house,	do.	31,000 00	
May 7, 1866.	6	Albany Street,	do.	4,000 00	
Nov. 17, 1866.	6	Dedham Street Grading,	do.	4,000 00	91,509 80
PHILLIPS STREET FUND.					
Nov. 6, 1860.	6	Public Garden, <i>Jona. Phillips' Legacy</i> ,	Perman't		20,000 00
CITY HOSPITAL TRUST FUNDS.					
May 26, 1864.	6	Grammar School-house, Prescott St., East Boston:	Perman't	16,500 00	
		Goodnow Legacy,		1,000 00	
		Nichols Legacy,	do.		17,500 00
SCHOOL TRUST FUNDS.					
June 8, 1860.	5	Widening Tremont Street, Smith Fund,	1880-81	4,000 00	
June 8, 1860.	5	Do. Franklin Medal Fund,	1880-81	1,000 00	
May 5, 1865.	6	Back Bay and S. Drainage, Lawrence Latin School Fund.	Perman't	2,000 00	
	6	Do. Lawrence English High School Fund,		2,000 00	
	6	Do. Latin School Prize Fund.		1,050 00	
Sept. 9, 1865.	6	Chestnut Hill Reservoir, Webb Franklin School Fund,	do.	1,000 00	11,050 00
POOR WIDOWS' TRUST FUND.					
July 24, 1865.	6	Pr. School-houses Alterations } Joanna Brook's Fund,	do.	1,700 00	
July 27, 1867.	6	Widening Streets,	1877-78	1,500 00	
					3,200 00
Total Trust Funds,					
Sept. 27, 1852.	5	Rebuilding Boylston School-house,	1882-83		\$235,259 80
Nov. 12, 1852.	5	Paving Appropriations,	1882-83		20,000 00
Dec. 13, 1852.	5	Internal Health Appropriation,	1882-83		38,000 00
Dec. 17, 1852.	5	Appropriation for Common,	1882-83		21,000 00
					8,000 00
<i>Carried forward,</i>					\$317,259 80

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
Dec. 27, 1852.	5	<i>Brought forward,</i>			\$317,250 80
	5	Paving Appropriation,	1882-83		83,000 00
		Deficiency of Appropriations,	1877-78	\$19,000 00	
			1882-83	10,000 00	
Feb. 7, 1853.	5	Deficiency of Appropriations,	1872-73	6,000 00	29,000 00
			1877-78	10,000 00	
Feb. 28, 1853.	5	Deficiency of Appropriations,	1882-83		16,000 00
Mar. 8, 1853.	4½	Renewal of City Debt due in 1854-55,	1878-79	\$83,206 00	20,000 00
	5		1883-84	12,000 00	
April 1, 1853.	5	Deficiency of Appropriations,	1877-78		595,206 00
July 13, 1853.	5	Public Lands and South Bay,	1873-74		40,000 00
July 23, 1853.	5	New Primary School-house, Engine-house and Ward room, Ward 9,	1873-74		3,000 00
Oct. 10, 1853.	5	Lot for Library Building,	1883-84		68,000 00
	5	Gas Fixtures for Street Lamps,	1873-74		3,000 00
Dec. 31, 1853.	5	Police Appropriations,	1884-85		10,000 00
Feb. 17, 1854.	5	Deficiency of Appropriations,	1884-85		46,000 00
Feb. 20, 1854.	5		1884-85		19,000 00
Mar. 13, 1854.	5	House of Industry,	1884-85		20,000 00
April 10, 1854.	5	South Bay,	1884-85		5,000 00
May 16, 1854.	6	Fitting up House of Correction, Deer Island,	1887-88		6,000 00
June 27, 1855.	6	New Station House, Ward 1,	1887-88		16,000 00
July 3, 1855.	6	New Dwight School-house,	1887-88		25,500 00
July 12, 1855.	5	Public Library Lot,	1876-77		3,000 00
Nov. 20, 1855.	6	Sea Wall and Fences at Deer Island,	1887-88		2,000 00
	6	Paving Appropriation,	1887-88		5,000 00
Dec. 29, 1855.	6	New Adams School-house, East Boston,	1887-88		12,000 00
Feb. 28, 1856.	6	Paving Appropriation,	1887-88		20,000 00
June 13, 1856.	6	Public Library Building,	1887-88		60,000 00
July 10, 1856.	5	{ Extension of Friend Street,	1887-88	45,000 00	
	6		1887-88	54,000 00	
July 18, 1856.	6	New Piers and Guards for East Boston and Chelsea Bridge,	1887-88		99,000 00
Oct. 22, 1856.	6	Federal Street Bridge, etc.,	1887-88		17,000 00
Dec. 5, 1856.	6	East Boston and Chelsea Bridge,	1887-88		36,000 00
Dec. 16, 1856.	6	Faneuil Hall Market Improvement,	1887-88		40,000 00
Dec. 17, 1856.	6	Charles Street Extension,	1887-88		18,000 00
Feb. 3, 1857.	6	Albany Street Grade Damages,	1887-88		21,000 00
Mar. 18, 1857.	5	Public Lands and South Bay,	1887-88		5,000 00
May 5, 1857.	6	Public Library Building,	1887-88		24,700 00
May 5, 1857.	6	Public Lands and South Bay,	1887-88		49,000 00
May 20, 1857.	6	Widening Water Street,	1887-88		97,000 00
July 27, 1857.	5	Widening Streets, part of \$500,000.00,	1887-88	56,000 00	34,500 00
			1888-89	156,000 00	
Aug. 20, 1857.	5	South Bay, part of \$75,000.00,	1887-88	21,000 00	*212,000 00
	6		1887-88	43,500 00	
Aug. 20, 1857.	6	Public Lands.	1887-88		61,500 00
Aug. 20, 1857.	6	Purchase of Mount Hope Cemetery,	1887-88		50,000 00
Sept. 30, 1857.	5	New Sewer in Dedham Street,	1887-88		28,000 00
Oct. 19, 1857.	5	City Hospital on Worcester and Springfield streets (now Soldiers' Home), balance of \$45,200.00,	1887-88		25,000 00
Dec. 9, 1857.	5	South Bay Improvements,	1887-88		20,000 00
Dec. 22, 1857.	5	New Sewer in Dedham Street,	1870-71	5,500 00	45,500 00
			1878-79	1,500 00	
Jan. 2, 1858.	5	House of Industry Appropriation	1870-71		7,000 00
Feb. 10, 1858.	5	South Bay Improvements,	1870-71		12,000 00
Feb. 25, 1858.	5	Public Lands.	1870-71		43,000 00
May 11, 1858.	5	New Station House, Ward 2,	1870-71		3,000 00
July 7, 1858.	5	South Bay Improvements,	1870-71		15,000 00
					75,000 00
		<i>Carried forward,</i>			\$2,418,164 80

* Plus \$1,500.—Poor Widows' Fund.

CHARACTER OF THE FUNDED CITY DEBT,—1866-67.

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Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
<i>Brought forward,</i>					\$2,418,164 80
July 8, 1858.	5	Public Lands,	1870-71		20,000 00
July 13, 1858.	5	Enlargement of Brimmer School-house,	1870-71		6,000 00
July 20, 1858.	5	Chapman School-house Lot,	1870-71		3,000 00
Oct. 6, 1858.	5	Back Bay Lands (Public Garden),	1870-71		10,000 00
Oct. 16, 1858.	5	New City Stables, Ward 11,	1870-71		10,000 00
Nov. 10, 1858.	5	Public Lands,	1869-70	3,000 00	
			1873-74	9,000 00	
					12,000 00
Nov. 19, 1858.	5	Widening Streets,	1868-69	40,000 00	
			1873-74	50,000 00	
					90,000 00
Nov. 23, 1858.	5	Common Appropriation,	1869-70		3,000 00
Dec. 7, 1858.	5	New Eliot School-house,	1869-70		30,000 00
Dec. 22, 1858.	5	Sewer Appropriation,	1869-70		7,000 00
Dec. 23, 1858.	5	Deficiency of Appropriations,	1869-70		18,000 00
Dec. 28, 1858.	5	Bridges,	1869-70		16,000 00
Dec. 29, 1858.	5	Purchase of East Boston Ferries,	1869-70		177,000 00
Dec. 29, 1858.	5	Public Buildings,	1869-70		3,000 00
Dec. 31, 1858.	5	Mount Hope Cemetery,	1874-75		1,500 00
Feb. 1, 1859.	5	Appropriations, 1858-59,	1869-70		25,000 00
April 26, 1859.	5	Public Lands,	1869-70		20,000 00
May 13, 1859.	5	Lot for Steam Fire Engine House,	1869-70	6,000 00	
			1874-75	2,000 00	
					8,000 00
Aug. 2, 1859.	5	Hawes School-house, South Boston,	1874-75	14,000 00	
			1875-76	1,000 00	
					15,000 00
Aug. 3, 1859.	5	Public Lands,	1874-75		14,000 00
Aug. 9, 1859.	5	New Grammar School-house, Ward 11,	1874-75		45,000 00
Oct. 4, 1859.	5	South Bay Improvements,	1874-75		160,000 00
Oct. 25, 1859.	5	New Wharf Lot on North Grove Street, for City Stables and Paving Department,	1870-71	700 00	
			1874-75	40,500 00	
					41,200 00
Dec. 8, 1859.	5	Suffolk Street Primary School-house,	1874-75	24,000 00	
			1875-76	1,000 00	
					25,000 00
Dec. 9, 1859.	5	Extension of Albany Street,	1879-80		84,800 00
Dec. 20, 1859.	5	Public Lands,	1874-75		10,000 00
Feb. 4, 1860.	5	North Street,	1873-74	100,000 00	
			1874-75	25,000 00	
			1875-76	17,000 00	
			1879-80	58,000 00	
					200,000 00
April 8, 1860.	5	Brimmer School-house Lot,	1874-75		13,000 00
May 8, 1860.	5	Gallop's Island,	1880-81		5,000 00
May 8, 1860.	5	High Street Primary School-house,	1880-81		60,000 00
May 8, 1860.	5	Poplar Street Primary School-house,	1875-77		4,500 00
May 16, 1860.	5	Public Lands,	1875-76		12,000 00
June 6, 1860.	5	South Bay,	1879-80		160,000 00
June 8, 1860.	5	Tremont Street Improvements,	1879-80	53,000 00	
			1880-81	2,000 00	
					55,000 00
June 9, 1860.	5	Dover Street Improvements,	1880-81		100,000 00
July 14, 1860.	5	Water Works,	1875-76		16,000 00
July 16, 1860.	5	Public Garden,	1875-76	10,000 00	
			1880-81	15,000 00	
					25,000 00
Aug. 13, 1860.	5	Phillips School-house,	1875-77	1,000 00	
			1880-81	77,000 00	
					78,000 00
Sept. 23, 1860.	5	North Street Widening,	1880-81		95,000 00
Nov. 6, 1860.	5	Public Garden,	1875-76		10,000 00
Nov. 21, 1860.	5	Public Lands,	1875-76	2,000 00	
			1876-77	1,500 00	
					3,500 00
Dec. 8, 1860.	5	Water Works,	1875-76		5,000 00
Dec. 11, 1860.	5	Boston Harbor Survey,	1875-76		8,000 00
		Tremont Street Improvements,	1875-76		8,000 00
<i>Carried forward,</i>					\$4,110,664 80

* Plus \$5,000.— School Trust Funds.

Date of Order for Loan.	Rate of Interest	Object of the Loan.	When Due.	Amounts.	Totals.
Dec. 12, 1860.	5	<i>Brought forward,</i> Winthrop School-house Lot,	1875-76 1876-77	\$12,000 00 1,500 00	\$4,110,864 80
Dec. 26, 1860.	5	Extension of Court House,	1875-76 1876-77	25,000 00 4,000 00	13,500
Dec. 27, 1860.	5	Altering Old Dwight School-house for a Pri- mary School-house,	1875-76 1876-77		29,000 00
Jan. 1, 1861.	5	South Street Grammar School-house,	1875-76		12,000 00
Jan. 5, 1861.	5	Sewer Appropriation,	1875-76		90,000 00
April 5, 1861.	5	Widening Franklin Street,	1875-76		15,000 00
April 19, 1861.	5	War Expenses,	1875-76		63,000 00
May 31, 1861.	5	Dover Street Improvement,	1875-76 1880-81	72,000 00 15,000 00	97,000 00
June 5, 1861.	5	Station House No. 3,	1877-78		87,000 00
June 17, 1861.	5	Soldiers' Relief,	1877-78		24,000 00
June 19, 1861.	5	Primary School-house No. 12,	1877-78		10,000 00
		Blossom Street Primary School-house,	1876-77		25,000 00
		Public Lands,	1876-77		5,000 00
July 13, 1861.	5	Normal School-house Lot,	1877-78		20,000 00
July 16, 1861.	5	City Hospital Building,	1877-78		31,000 00
July 22, 1861.	5	Albion Street,	1877-78		100,000 00
July 22, 1861.	5	Primary School-house, Ward 12,	1877-78		10,000 00
Oct. 4, 1861.	5	Station House No. 3,	1877-78		6,000 00
Oct. 7, 1861.	5	Soldiers' Relief,	1877-78		5,000 00
Nov. 5, 1861.	5	Additional Appropriations,	1877-78		25,000 00
Nov. 16, 1861.	5	Public Garden,	1881-82		48,000 00
Nov. 26, 1861.	5	Additional Appropriations,	1877-78		5,000 00
Dec. 13, 1861.	5	New City Stables,	1881-82		60,000 00
Dec. 17, 1861.	5	Public Garden Fence,	1881-82		25,000 00
Dec. 18, 1861.	5	Soldiers' Relief,	1877-78		27,000 00
Dec. 27, 1861.	5	City Hospital Building,	1883-84		25,000 00
Jan. 4, 1862.	5	Primary School-house, Harrison Avenue,	1881-82		50,000 00
Feb. 8, 1862.	5	Soldiers' Relief,	1881-82		20,000 00
Mar. 5, 1862.	5	Soldiers' Relief,	1881-82		25,000 00
Mar. 25, 1862.	5	Public Lands,	1877-78		20,000 00
April 1, 1862.	5	Soldiers' Relief,	1881-82		15,000 00
April 29, 1862.	5	Soldiers' Relief,	1881-82		20,000 00
May 5, 1862.	5	Primary School-house, Chardon Street,	1881-82		20,000 00
June 14, 1862.	5	High and Latin School-house,	1881-82		25,000 00
July 1, 1862.	5	New City Hall,	1882-83 1883-84	136,000 00 4,000 00	12,000 00
July 2, 1862.	5	Soldiers' Relief,	1881-82		140,000 00
July 5, 1862.	5	Primary School-house, Bowdoin District,	1881-82		30,000 00
July 14, 1862.	5	Recruiting Fund,	1881-82 1883-84	256,500 00 41,000 00	22,000 00
July 23, 1862.	5	City Hospital Building,	1883-84		297,500 00
July 26, 1862.	5	Primary School-house, North Bennet Street,	1883-84		50,000 00
July 30, 1862.	5	Soldiers' Relief,	1868-69 1883-84 1885-86	1,000 00 5,000 00 12,000 00	30,000 00
Sept. 8, 1862.	5	Recruiting Fund,	1882-83		*18,000 00
Oct. 6, 1862.	5	Soldiers' Relief,	1883-84		343,000 00
Oct. 16, 1862.	5	Widening Streets,	1883-84		25,000 00
Nov. 8, 1862.	5	New City Stables,	1883-84		10,000 00
Nov. 7, 1862.	5	Soldiers' Relief,	1883-84		25,000 00
Nov. 7, 1862.	5	Recruiting Fund,	1 83-84		25,000 00
Dec. 1, 1862.	5	Soldiers' Relief,	1883-84 1884-85	20,000 00 21,000 00	30,000 00
Dec. 12, 1862.	5	Recruiting Fund,	1883-84 1884-85	41,000 00 183,000 00	41,000 00
Feb. 6, 1863.	5	Additions to Appropriations,	1883-84	4,000 00	224,000 00
		<i>Carried forward,</i>		\$4,000 00	\$6,473,864 80

* Plus \$1,000 to Public Library Trust Funds.

CHARACTER OF THE FUNDED CITY DEBT,—1866-67.

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Date of Order for Loan.	Rate of Interest.	Object for which it was Borrowed.	When Due.	Amounts.	Totals.
		<i>Brought forward,</i>		\$4,000 00	\$6,478,664 80
Feb. 6, 1863.	5	Additions to Appropriations,	1884-85	6,000 00	
					10,000 00
Feb. 10, 1863.	5	Additions to Appropriations,	1884-85		30,000 00
Feb. 16, 1863.	5	Dover Street Improvement,	1883-84		8,000 00
Feb. 16, 1863.	5	Dover Street,	1885-86	65,000 00	
			1886-87	1,000 00	66,000 00
Mar. 28, 1863.	5	City Hospital Building,	1884-85	20,000 00	
			1885-86	20,000 00	
			1886-87	10,000 00	50,000 00
April 3, 1863.	5	New City Hall,	1885-86		140,000 00
April 10, 1863.	5	Additional Appropriations,	1886-87		12,000 00
April 28, 1863.	5	Primary School-house, Boylston District,	1886-87	17,000 00	
	6		1874-75	1,000 00	
					18,000 00
July 3, 1863.	5	Emergency Fund,	1886-87		100,000 00
July 7, 1863.	5	Public Lands,	1886-87		10,000 00
Sept. 29, 1863.	5	Bounty to Volunteers,	1884-85	1,000 00	
			1885-86	409,000 00	
			1886-87	1,000 00	411,000 00
Nov. 11, 1863.	6	Primary School-house, Boylston District,	1874-75		5,000 00
Nov. 17, 1863.	5	Recruiting,	1886-87		50,000 00
Dec. 4, 1863.	5	Grammar Schools,	1886-87		25,000 00
Dec. 4, 1863.	5	Dover Street,	1886-87		20,000 00
Feb. 12, 1864.	5	Public Lands,	1886-87	7,000 00	
	6		1874-75	5,000 00	12,000 00
Feb. 16, 1864.	6	City Hospital Building,	1874-75		60,000 00
April 22, 1864.	6	Soldiers' Relief,	1874-75		120,000 00
May 26, 1864.	6	Grammar School-house, Prescott Street,	1874-75		51,000 00
June 23, 1864.	6	Ferdinand Street. Brown's Contract,	1874-75		54,000 00
July 22, 1864.	6	Grammar School-house, Prescott Street,	1874-75		20,000 00
Oct. 8, 1864.	6	Temple Place, Widening,	1874-75		90,000 00
Oct. 17, 1864.	6	Station House, Ward Eight,	1874-75		19,000 00
Nov. 14, 1864.	6	East Street School-house Yard,	1874-75		16,000 00
Nov. 15, 1864.	6	City Hospital Building,	1874-75	10,000 00	
			1875-76	20,000 00	
					30,000 00
Dec. 2, 1864.	6	City Hospital, Deficiency of Appropriation,	1874-75		15,000 00
		Mayhew School-house Yard,	1874-75		8,000 00
Dec. 13, 1864.	6	Chestnut Hill Reservoir,	1875-76		50,000 00
Dec. 14, 1864.	6	Steam Fire Engine House, East Boston,	1874-75		14,000 00
Dec. 30, 1864.	6	Grammar Sch'-houses, Deficiency of Appro'n,	1874-75		32,000 00
Dec. 30, 1864.	6	Primary Sch'-houses, Deficiency of Appro'n,	1874-75		14,000 00
Dec. 30, 1864.	6	Grammar School-house Lot, Ferdinand St.,	1874-75		32,000 00
Dec. 30, 1864.	6	Albany Street Extension,	1874-75		10,000 00
Feb. 7, 1865.	6	Public Lands,	1874-75		4,000 00
Mar. 17, 1865.	6	Lamps, Deficiency of Appropriation,	1875-76		20,000 00
Mar. 31, 1865.	6	New City Hall,	1874-75	18,000 00	
			1875-76	71,000 00	
					89,000 00
May 1, 1865.	6	Police Station House, Ward 8,	1875-76		30,000 00
May 5, 1865.	6	Back Bay and Surface Drainage,	1875-76		93,000 00
June 7, 1865.	6	City Hospital, Building Pavilion No. 3,	1875-76		59,000 00
June 19, 1865.	6	Steam Fire Engine House, No. 10,	1875-76		17,000 00
June 19, 1865.	6	Grammar School-house, Prescott Street,	1875-76		4,000 00
July 14, 1865.	6	Unliquidated Street Claims,	1875-76		50,000 00
July 24, 1865.	6	Primary School-houses, Alterations,	1875-76		14,000 00
Sept. 9, 1865.	6	Chestnut Hill Reservoir,	1875-76		25,000 00
Sept. 25, 1865.	6	Winthrop School-house Yard,	1875-76		12,500 00
		<i>Carried forward,</i>			\$8,492,164 80

Plus \$17,500 City Hospital Trust Fund; \$300 O. Poor Trust Fund.

¹ Plus \$2,500 00 O. Poor Trust Funds.

² Plus \$3,000 00 O. Poor Trust Funds.

³ Plus \$10,000 O. Poor Trust Funds.

⁴ Plus \$1,000 O. Poor Trust Funds; \$5,000 School Trust Funds.

⁵ Plus \$23,500 O. Poor Trust Funds; \$1,700 Poor Widows' Fund.

⁷ Plus \$1,000 School Trust Funds.

Date of Order for Loan.	Rate of Interest.	Object for which it was Borrowed.	When Due.	Amounts.	Totals.
<i>Brought forward,</i>					\$8,492,164 80
Sept. 26, 1865.	6	Grammar School-house, Prescott Street,	1875-76		7,000 00
Oct. 6, 1865.	6	City Hall,	1875-76		50,000 00
Oct. 9, 1865.	6	Winthrop School-house Yard.	1875-76		1,500 00
Oct. 17, 1865.	6	Eastern Railroad Wharf,	1875-76		4,000 00
Oct. 21, 1865.	6	Fire Department, New Engine,	1875-76		11,000 00
Oct. 27, 1865.	6	Sewers, Additional Appropriation,	1875-76		15,000 00
Oct. 31, 1865.	6	People's Ferry Drops,	1875-76		7,000 00
Nov. 10, 1865.	6	Hancock School-house Yard,	1875-76		29,000 00
Dec. 19, 1865.	6	Primary School-house, East Street,	1875-76		38,000 00
Dec. 22, 1865.	6	New Lunatic Hospital,	1875-76		28,000 00
Dec. 27, 1865.	6	Public Lands,	1875-76		15,000 00
Dec. 29, 1865.	6	City Hall,	1875-76		50,000 00
Feb. 2, 1866.	6	Station House, Ward 8,	1875-76		6,000 00
Feb. 10, 1866.	6	Widening Streets,	1875-76		80,000 00
Mar. 14, 1866.	6	Hose House No. 1,	1876-77		15,000 00
April 17, 1866.	6	Hancock School-house Yard, etc.,	1875-76		22,000 00
April 28, 1866.	6	Grammar School-house, Prescott Street,	1875-76		10,000 00
May 8, 1866.	6	Battery Armory Building,	1877-78		30,000 00
May 8, 1866.	6	Harbor Police Station-house,	1875-76	\$17,000 00	
			1877-78	12,000 00	
June 26, 1866.	6	Back Bay Filling,	1877-78		1 29,000 00
June 30, 1866.	6	Meridian Street Bridge,	1877-78		32,000 00
July 7, 1866.	6	School-house, Richmond Street,	1877-78		55,000 00
July 9, 1866.	6	Dedham Street Lot, etc.,	1877-78		60,000 00
July 28, 1866.	6	Harbor Dredging Machine,	1876-77		12,000 00
Aug. 7, 1866.	6	Primary School-house, East Street,	1876-77		42,000 00
Aug. 7, 1866.	6	Police Station No. 2,	1876-77		10,000 00
Aug. 7, 1866.	6	People's Ferry Drops,	1876-77		20,000 00
Sept. 7, 1866.	6	Albany Street Grading,	1876-77		20,000 00
Sept. 28, 1866.	6	Adams School-house,	1876-77		1 36,000 00
Oct. 9, 1866.	6	Public Lands,	1876-77		3,000 00
Oct. 9, 1866.	6	Chestnut Hill Driveway,	1876-77		10,000 00
Nov. 17, 1866.	6	Dedham Street Grading,	1876-77		125,000 00
Nov. 28, 1866.	6	People's Ferry Drops,	1876-77		26,000 00
Dec. 1, 1866.	6	Central Charity Bureau,	1876-77		15,000 00
Dec. 14, 1866.	6	Albany Street Damages,	1876-77		70,000 00
Mar. 8, 1867.	6	Grammar School-house, Ward 7,	1876-77		60,000 00
Mar. 12, 1867.	6	Back Bay Lots,	1876-77		32,175 00
TOTAL FUNDED CITY DEBT,					\$9,927,839 80

1 Plus \$31,000. — Overseers of the Poor Trust Funds.

2 Plus \$4,000. — Overseers of the Poor Trust Funds.

3 Plus \$4,000. — Overseers of the Poor Trust Funds.

RECAPITULATION

*Of the Objects for which the outstanding Funded Debt of the
City was contracted.*

Albion Street, raising houses and grading,	\$10,000 00
Back Bay,	99,050 00
Bridges,	161,000 00
Chestnut Hill Driveway,	125,000 00
City Hall (new),	479,000 00
City Hospital,	399,000 00
Dover Street, raising houses and grading,	282,000 00
East Boston Ferries,	219,000 00
Harbor dredging, machine and scows,	42,000 00
Gallop's Island,	5,000 00
Harbor Survey,	8,000 00
Mount Hope Cemetery,	29,500 00
Old debts, renewal of,	595,205 00
Ordinary expenditures,	660,000 00
Public buildings, <i>exclusive of school-houses,</i>	732,509 80
Public lands, <i>exclusive of South Bay,</i>	320,675 00
Public lands and South Bay,	184,700 00
Public Garden,	110,000 00
School-houses,	1,114,700 00
Sewer, Dedham Street,	82,000 00
South Bay, <i>exclusive of public lands,</i>	533,000 00
Tremont Street,	68,000 00
Trust funds,	1,000 00
Widening, extending, grading and building streets,	1,329,800 00
Wharves,	45,200 00
<i>Carried forward,</i>	<hr/> \$7,585,339 80

162 CHARACTER OF THE FUNDED CITY DEBT,—1866-67.

<i>Brought forward,</i>		\$7,585,339 80
War expenses, viz :		
Recruiting fund, .	\$1,355,500 00	
Soldiers' relief, .	395,000 00	
Emergency war fund,	100,000 00	
Other expenses,	97,000 00	
	<hr/>	1,947,500 00

Water Works * :

Raising main pipe on Tremont Street and laying new pipe on Beacon Street,	\$21,000 00	
Chestnut Hill Reservoir,	74,000 00	
	<hr/>	95,000 00
		<hr/>
		\$9,627,839 80
		<hr/>
		<hr/>

* The above issued as City Debt to cover \$95,000, negotiated as Water Loan of 1860-61, but used for City purposes, not being wanted for the object for which it was obtained, viz : the constructing of a new main pipe from the Brookline Reservoir—the loan issued for that purpose amounting to \$400,000 and the work costing only \$305,000.

WATER DEBT.

APRIL 30, 1867.

In addition to the CITY DEBT, as heretofore stated, there exist Loans, made on account of the WATER WORKS, as follows, viz:

On the issue of BOSTON WATER SCRIP, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows:

On Bonds of *One Thousand Dollars*, each payable in Boston, financial year 1870-71, to the amount of \$688,000 00

On *Sterling Bonds*, bearing interest at the rate of 4½ per cent to the amount of £400,000, in sums of £100, £200 and £500 each, payable in London, in financial year 1872-73, for which we have realized here, including exchange, 1,949,711 11

Making the total remaining debt on 30th April, 1865, contracted on account of the construction of the Water Works, \$2,637,711 11

To which is to be added loan of 1860-61, on City Notes, of \$1,000 each, outstanding, bearing interest at 5 per cent, authorized by an order of the City Council of 30th June, 1858, to defray the expense of laying a *New Main* from the Brookline Reservoir to the city, as stated in Report No. 49, page 220, due 1877-78, \$302,000 00

Also add, issued under said order and used for city purposes, due financial year 1878-79,* 95,000 00

397,000 00

Carried forward, \$3,034,711 11

* Of the \$400,000 originally issued, as provided by the order of June 30, 1858, only \$305,000 was used for the purpose; but July 14, 1860, a loan of \$16,000 was obtained for raising the pipes on Tremont Street; and one of \$5,000, Dec. 8, 1860, for laying a new pipe on Beacon Street. These sums, together with \$74,000 obtained the financial year 1865-66 under loan orders of Dec. 13, 1864, and Sept. 9, 1865, for purchasing land for the Chestnut Hill Reservoir, in the towns of Newton and Brighton, make up the balance of \$95,000 of the loan of June 30, 1858. This issue of City Debt certificates, for actual expenses of construction of the Water Works, will cover the balance of the loan issued as Water Loan, 1860-61, and so charged by the Treasurer, and by so doing the Auditor's City and Water Debt accounts now agree with those of the Treasurer.

The amount issued for the construction of the Chestnut Hill Reservoir, over the \$74,000, is charged to the cost of the Water Works, and issued as loans for that purpose.

<i>Brought forward,</i>	\$3,034,711 11
"Water Loan of 1865," for constructing a reservoir in Newton and Brighton, called the "Chestnut Hill Reservoir," bearing 6 per cent currency interest, due financial year 1875-76,	128,000 00
Due in 1876-77,	<u>208,000 00</u>
Total amount of Water Loans outstanding April 30, 1867,	<u><u>\$3,370,711 11</u></u>

During the year the Committee on the Reduction of the City Debt, purchased \$3,000 of the Water Loan becoming due in the financial year 1877-78.

The Boston Water Scrip Loans will become due as follows :

In the financial year 1870-71,	\$688,000 00
Sterling Bonds 1872-73,	1,949,711 11
New Main 1877-78,	302,000 00
" " 1878-79,	95,000 00
Loan of 1865 (Chestnut Hill Reservoir), 1875-76,	128,000 00
" " " " " 1876-77,	<u>208,000 00</u>
	<u><u>\$3,370,711 11</u></u>

The average annual rate of interest on the above debt is $4\frac{3}{10}\%$ per cent, viz :

On \$1,949,711 11 at $4\frac{1}{2}\%$ per cent,	\$87,737 00
1,085,000 00 5	54,250 00
336,000 00 6	<u>20,160 00</u>
<u><u>\$3,370,711 11</u></u> at $4\frac{3}{10}\%$ per cent,	<u><u>\$162,147 00</u></u>

CONSOLIDATED DEBT OF THE CITY.

ON THE 30TH OF APRIL, 1867.

The AMOUNT of the Consolidated Debt of the City (*Funded, Unfunded, and Water Debt*), on the 30th of April, 1867, was \$13,021,463.15, and is made up of the following items, viz :

FUNDED CITY DEBT, as per statement on page 153,	\$9,627,839 80
UNFUNDED DO., as per statement on page 153,	22,912 24
WATER DEBT, as per statement on pages 163, 164,	3,370,711 11

Total,	<u>\$13,021,463 15</u>
Funded,	<u>\$12,998,550 91</u>
Unfunded,	22,912 24
	<u>\$13,021,463 15</u>

The classification of the Consolidated Debt of the City, *funded and unfunded*, April 30, 1867, is as follows :

WATER DEBT. — The net cost of the Works to April 30, 1867, as stated on page 170,	\$7,114,709 14
CITY DEBT, proper,	3,959,254 01
WAR DEBT,	1,947,500 00
Total as above,	<u>\$13,021,463 15</u>

To meet which there is a Cash balance to the credit of the Committee on the Reduction of the City Debt (or Sinking Fund), exclusively applicable to this purpose, as per statement on page, 149, of \$3,988,744.62.

There are also Bonds and Mortgages on hand to the amount of \$441,533 70, which amount is specially appropriated to this object by the Ordinance on Finance. See *City Property*.

THE NET INDEBTEDNESS

OF THE CITY OF BOSTON,

OF THE FINANCIAL YEARS 1865-66 AND 1866-67,

COMPARED.

The total consolidated debt of the City, at the close of the financial year 1865-66, April 30, 1866, including *Funded, Unfunded and Outstanding Water Debt*, less the means then on hand for paying off the same (\$3,039,590.32), was, \$9,140,660 38

The amount of the City Debt, so called, *funded and unfunded* (exclusive of the Outstanding Water Debt), at the close of the financial year 1866-67, April 30, 1867, was, \$9,650,752 04

The amount of the Outstanding Water Debt was, 3,370,711 11

\$13,021,463 15

To meet which there is a cash balance in the Treasury and City of Boston Stock, belonging to the Sinking Fund, as stated on page 149, of \$3,998,744 62

Also bonds and mortgages on hand, in the Treasury, amounting to, 441,533 70

4,440,278 32

Net Debt, April 30, 1867, 8,581,184 83

Net Decrease of the Debt, since April 30, 1866, of, \$559,475 55

As the revenue from the Water Works has thus far contributed nothing towards the reduction of the cost of the Works, the Debt account should stand as follows :

WATER DEBT.—The *net* cost of the Water Works, up to the 30th April, 1867, as stated on page 170, \$7,114,709 14
CITY DEBT, which includes "War Debt," 5,906,754 01

Total Debt,

\$13,021,463 15

APPENDIX.

FINANCIAL DEPARTMENT

OF THE

CITY OF BOSTON,

FOR THE FINANCIAL YEAR 1866-67.

(Commencing May 1, 1866, and ending April 30, 1867.)

Mayor: F. W. LINCOLN, Jr., from May 1, 1866, to January 6, 1867.

" OTIS NORCROSS, from January 6, 1867, to May 1, 1867.

City and County Treasurer:

F. U. TRACY.

Auditor of Accounts:

ALFRED T. TURNER.

COMMITTEE ON FINANCE.

From May 1, 1866, to January 6, 1867.

The Mayor *ex officio*, F. W. Lincoln, Jr.; the Chairman of the Board of Aldermen *ex officio*, George W. Messinger; Councilmen Clement Willis (Chairman on the part of the Common Council), Granville Mears, Augustine G. Stimson, William D. Park, Jarvis D. Braman, Jonas Ball, Solomon S. Gray. Alfred T. Turner, Clerk.

From January 6 to May 1, 1867.

The Mayor *ex officio*, Otis Norcross; the Chairman of the Board of Aldermen *ex officio*, Charles W. Slack; Councilmen Charles R. Train (Chairman on the part of the Common Council), Alfonso Bowman, Henry D. Hyde, Andrew Hall, Francis A. Osborn, Sewall B. Bond, George Baxter, Jr. Alfred T. Turner, Clerk.

COMMITTEE ON ACCOUNTS.

From May 1, 1866, to January 6, 1867.

Aldermen Samuel D. Crane (Chairman), Nathaniel C. Nash and Thomas Gaffield; Councilmen Benjamin F. Stevens (Chairman on the part of the Common Council), Alexander Wadsworth, Walbridge A. Field, Moses W. Richardson, Christopher A. Connor (Clerk).

From January 6 to May 1, 1867.

Aldermen Thomas Gaffield (Chairman), Benjamin James and Edward A. White; Councilmen Benjamin F. Stevens (Chairman on the part of the Common Council), Walbridge A. Field, Christopher A. Connor (Clerk), Charles H. Allen, F. A. Wilkins.

COMMITTEE ON THE REDUCTION OF THE CITY DEBT.

From May 1, 1866, to January 6, 1867.

Mayor, F. W. Lincoln, Jr.; President of the Common Council, Joseph Story; Chairman of the Committee on Finance on the part of the Common Council, Clement Willis — all *ex officio*. Alfred T. Turner, Clerk.

From January 6 to May 1, 1867.

Mayor, Otis Norcross; President of the Common Council, Weston Lewis; Chairman of the Committee on Finance on the part of the Common Council, Charles R. Train — all *ex officio*. Alfred T. Turner, Clerk.

COST OF THE COCHITUATE WATER WORKS.

The following table shows the gross payments for constructing, carrying on and extending the Cochituate Water Works, from their commencement, August 20, 1846, to April 30, 1867, and the interest, discount and premium on the debt created for the purpose; also the income received from all sources to the credit of said works. The total payments foot up \$13,026,195.73; total income, \$5,911,486.59. Leaving the total *net cost* of the works April 30, 1867, \$7,114,709.14.

GROSS EXPENDITURES.

Water Commissioner's payments,	\$4,043,718 21
Water Board of 1850, payments,	866,163 89
Cochituate Water Board's requisitions to April 30, 1867,	2,252,440 20
Other payments, which include salaries paid to the Water Registrar, Treasurer's Clerk for this department, executions against the City, on account of the works, etc.,	81,790 10
Interest, discount and premium account,	6,282,083 33
<i>Total Gross Expenditures,</i>	<u>\$13,026,195 73</u>

GROSS INCOME.

From water rates, from 1848 to April 30, 1867,	\$5,622,905 89
From shutting off and letting on water, for non-payment of rates, sales of old materials, and all other sources,	288,580 70
	<u>5,911,486 59</u>
NET Cost of the Cochituate Water Works to the City, all income being deducted, April 30, 1867,	<u><u>\$7,114,709 14</u></u>

WAR EXPENSES.

The following tables exhibit the gross expenditures of all kinds, incurred by the City on account of the Southern Rebellion, which terminated in the spring of 1865; also the receipts on the same account. Under the head of Recruiting Receipts is included the return of money to the Treasurer, which had been advanced for that purpose. The receipts (except \$479.12) under the head of Soldiers' Relief are amounts which have been refunded by the State of Massachusetts:

	Expenditures.	Receipts.
RECRUITING.		
1862-63,	\$937,012 26	\$42,350 00
1863-64,	255,365 52	64,296 00
1863-64, State Bounty Tax,	513,026 41	
1864-65,	549,050 43	150,086 84
SOLDIERS' RELIEF.		
1861-62,	129,309 00	479 12
1862-63,	309,553 09	61,071 02
1863-64,	297,328 38	257,066 51
1864-65,	298,987 67	310,759 87
1865-66,	117,469 30	290,007 28
1866-67,	257,407 60	164,009 00
OTHER EXPENSES.		
1861-62,	90,151 63	6 52
1862-63,	15,856 53	
1863-64,	33,010 34	
1864-65,	19,457 60	1,061 23
1865-66,	23,371 13	8,580 00
1866-67,	19,795 05	
	<u>\$3,861,151 89</u>	<u>\$1,349,764 39</u>
Gross Expenditures,	\$3,861,151 89	
“ Receipts,	1,349,764 39	
NET WAR EXPENSES,	\$2,511,387 50	

THE PUBLIC INSTITUTIONS.

The cost of carrying on the various institutions under the charge of the "Board of Directors for Public Institutions," for the financial year 1866-67, compared with the previous year, has been as follows, viz :

HOUSE OF CORRECTION. — The number of inmates on the 30th of April, 1867, was 374, viz : 238 males and 136 females ; — average for the year, 342 ; previous year, 262. Expenditures — 1866-67, \$71,713.65 ; 1865-66, \$51,018.21. Income — 1866-67, \$44,977.68 ; 1865-66, \$26,964.90. The income of 1866-67 is 62.7 per cent of the expenditures, and leaves the *net* expenditures for carrying on the establishment, including the ordinary repairs, in 1866-67, \$26,735.97, against \$24,053.31 in 1865-66.

HOUSES OF INDUSTRY, REFORMATION, ETC. — The whole number of inmates in these institutions on the 30th of April, 1867, was, 777, viz : 474 males, 303 females ; — average for the year, 709 ; previous year, 695 ; distributed as follows : Almshouse, males, 151 ; females, 66 ; total, 217 ; House of Industry, males, 143 ; females, 166 ; total, 309 ; House of Reformation, boys, 153 ; girls, 30 ; total, 183. Total expenditures for these institutions, located at Deer Island, 1866-67, \$99,606.38 ; 1865-66, \$87,202.73. Income — 1866-67, \$9,853.74 ; 1865-66, \$9,555.71. The income of 1866-67 is 10 per cent for carrying on the same, including improvements and repairs of the buildings, and making the *net* expenditures, 1866-67, \$89,752.64, against \$77,647.02, 1865-66.

LUNATIC HOSPITAL. — The number of inmates on the 30th of April, 1867, was 172, viz : males, 89 ; females, 83 ; — average for the year, 177 ; previous year, 180. Expenditures — 1866-67, \$47,847.85 ; 1865-66, \$43,167.47. Income, 1866-67, \$15,945.97 ; 1865-66, \$16,994.91. The income of 1866-67 is 33.3 per cent of the cost of carrying on the establishment, and making the *net* cost of 1866-67, \$31,901.88, against \$26,172.56, 1865-66.

LAMP DEPARTMENT.

The whole cost for lighting the streets of the City during the financial year 1866-7 was \$219,495.00, against \$211,025.77 the previous year. On the 30th of April, 1867, the city was lighted with 3,610 gas, and 1,373 oil lamps, being an increase of 63 gas and a decrease of 6 oil lamps over the previous year. The lamps are located as follows:

In City proper	2,885 gas, and 559 oil.
In South Boston	395 gas, and 476 oil.
In East Boston	330 gas, and 338 oil.

The price for gas in the City proper, and in South and East Boston, is $1\frac{1}{4}$ cents per hour. In East and South Boston the United States tax is added to this price. The gas-lamps, except those at East Boston, which are lighted by the City, at the same rate, are all cleaned, lighted and extinguished by the gas companies, who are allowed \$2 per night, for every 100 lamps.

The gas companies also have the sole charge of the underground *service* pipes. They are laid and kept in repair by the various companies, but at the expense of the City.

The oil-lamps, during the past year, have been lighted and cleaned by the contractor for the supply of the oil, and he has been allowed at the rate of $2\frac{1}{4}$ cents per lamp, per night, for this service. The price for the oil has been 1 cent per hour.

A contract has been made by the City for the supplying of the oil-lamps, to May 1, 1868, with burning fluid, at the rate of 2 mills, per hour, for each lamp. The oil-lamps are now lighted and cleaned by lamplighters employed by the City, at the same rate as above specified.

PUBLIC VACCINATION.

The office of the City Physician is in the basement story of the City Hall, and his office hours are from 12, M., to 1, P. M., daily.

The number of persons vaccinated and re-vaccinated, free of expense, during the year ending 30th April, 1867, was 2,365; previous year, 1,382.

The number of children examined and furnished with the Certificate of Vaccination required to entitle them to enter the Public Schools, was 259; previous year, 405.

The number of gratuitous supplies of Vaccine Virus to physicians belonging to Boston, has been 282; previous year, 235.

The various city institutions, public hospitals, and other charitable institutions, have also been supplied with Vaccine Virus, at sundry times, as necessity required. In consequence of the liberal supply of Virus from this office to physicians and to the United States Army, the number of vaccinations during the year by private physicians must have been very large.

The duty of attending all cases of sickness at the Suffolk County Jail, and at the City Temporary Home, 133 Charles Street, is assigned to the City Physician.

SCHOOL EXPENSES.

ANNUAL EXPENDITURES for the Public Schools of Boston for the last fourteen financial years, ending 30th April in each year, exclusive of the cost of the school-houses; also the average number of scholars for each school-year ending July 31, to 1864-65, and from that year for the year ending March 1.

Financial Year.	No. of Scholars.	Salaries of Teachers.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Total Rate per Scholar.
1853-54	22,528	\$192,704 06	\$8 55	\$57,960 46	\$2 57	\$11 12
1854-55	23,430	222,970 41	9 51	62,350 50	2 66	12 17
1855-56	23,740	224,026 22	9 43	67,380 06	2 84	12 27
1856-57	24,231	226,730 57	9 32	72,037 71	2 97	12 29
1857-58	24,732	258,445 34	10 45	86,849 27	3 51	13 96
1858-59	25,453	268,668 27	10 56	86,098 21	3 38	13 87
1859-60	25,328	277,683 46	10 96	95,985 15	3 79	14 76
1860-61	26,488	286,835 93	10 82	111,446 31	4 21	15 03
1861-62	27,081	300,181 28	11 08	108,245 06	4 00	15 08
1862-63	27,054	310,632 43	11 50	115,641 97	4 27	15 77
1863-64	26,960	324,698 51	12 04	140,712 56	4 85	16 89
1864-65	27,095	372,430 84	13 74	180,734 00	6 67	20 41
1865-66	*27,204	403,300 82	14 82	172,520 76	6 34	21 16
1866-67	*28,002	492,796 66	17 60	186,908 85	6 67	24 27
Total for 14 years.	359,841	\$4,161,104 79	\$11 45	\$1,544,870 87	\$4 20	\$15 65

The following table shows the total expenses of the city for education, for fourteen years, from May 1, 1853, to April 30, 1867, inclusive:

Financial Year.	Salaries of Teachers.	Incidental Expenses.	Cost of School-houses.	Total Expenditures.
1853-54	\$192,704 06	\$57,960 46	\$22,587 24	\$273,251 75
1854-55	222,970 41	62,350 50	103,814 73	389,135 64
1855-56	224,026 22	67,380 06	149,732 80	441,139 08
1856-57	226,730 57	72,037 71	51,299 26	349,067 54
1857-58	258,445 34	86,849 27	225,000 00	570,294 61
1858-59	268,668 27	86,098 21	105,186 42	459,952 90
1859-60	277,683 46	95,985 15	144,202 67	517,871 28
1860-61	286,835 93	111,446 31	230,267 04	628,549 28
1861-62	300,181 28	108,245 06	166,141 50	574,567 84
1862-63	310,632 43	115,641 97	107,812 74	534,087 14
1863-64	324,698 51	140,712 56	5,870 87	471,281 94
1864-65	372,430 84	180,734 00	90,609 84	643,774 68
1865-66	403,300 82	172,520 76	200,553 64	776,375 22
1866-67	492,796 66	186,908 85	101,575 09	781,280 60
Total for 14 years,	\$4,161,104 79	\$1,544,870 87	\$1,704,653 84	\$7,410,629 50

Cost per scholar, 1866-67, for Instruction, \$17 60

Incidentals, 6 67

Houses, 3 63

\$27 90

1865-66 28 53

1864-65 23 75

1863-64 18 82

1862-63 18 06

* From Teachers' returns, March 1.

SALARIES OF THE TEACHERS
OF THE PUBLIC SCHOOLS OF THE CITY OF BOSTON,
AS FIXED BY THE SCHOOL COMMITTEE.

	First Year.	Second and Subsequent Years.
Masters of the High Schools,	\$3,500	\$4,000
“ “ Grammar Schools,	} 2,400	} 2,800
Sub-masters in the High “		
“ “ Grammar Schools,	} 1,800	} 2,200
Ushers in the High Schools,		
“ “ Grammar Schools,	1,400	1,600
Assistants in the Grammar Schools,	} 550	} 650
Primary School Teachers,		

Head Assistant in the Girls' High and Normal School,	\$1,000
“ “ “ Master's Room in the Grammar Schools,	800
“ “ except the above, in the Grammar Schools,	700
Assistants in the Girls' High and Normal School,	800
Superintendent of the Training School—Branch of Normal,	1,000
Assistant in the Training School, do.	800
Teacher of Sewing in the Bowditch School,	550
“ “ “ Hancock and Winthrop Schools,	450
“ “ “ Everett School,	350
“ “ “ Bigelow, Chapman, Franklin, Lawrence and Lincoln Schools,	310
“ “ “ Adams, Lyman, Wells and Prescott Schools,	275
“ . Music “ Girls' High and Normal School,	450
“ “ “ Grammar Schools, for each School,	150
“ “ “ Primary Schools,	2,500
“ Vocal and Physical Gymnastics,	2,000
“ French in the Latin School,	500
“ “ “ Girls' High and Normal School,	500
“ German “ “ “	500
“ Drawing “ “ “	1,300
“ “ “ English High School,	500

COST OF FUEL FOR PUBLIC SCHOOLS.

1866-67.

The amount expended for Fuel for the Public Schools of Boston, in 1866-67, was \$39,050.26, distributed as follows, viz:

High and Grammar Schools.	Coal, Tons.	Wood, Cords.	Amounts.
Adams	86	3.	\$902 00
Bigelow	87	1.4	844 50
Bowditch	61	3	525 75
Bowdoin	56	6	611 50
Boylston	84	4	849 50
Brimmer	88	7	912 50
Chapman	60	9	780 20
Dwight	110	4	1,087 75
Ellot	83	7	884 50
Everett	118	7	1,177 25
Franklin (new and old)	127	6	1,278 50
Hancock	95	7	998 50
High and Latin	100	7.4	1,048 50
Lawrence	79	6.6	838 25
Lincoln	94	5	962 00
Lyman	60	13	744 20
Mayhew	50	3	517 00
Normal and branch	120	8	1,357 50
Phillips	95	5	973 50
Prescott	80		800 00
Quincy	90	4	909 00
Wells	71	5.4	757 50
Wintthrop	94	5	960 50
Totals	1,973	127.2	\$20,720 40
Weighting and Inspecting the above			768 00
Total cost for High and Grammar Schools			\$21,488 40
PRIMARY SCHOOLS	1,831	122.6	\$17,199 90
Weighting and Inspecting the above			361 96
Total cost for Primary Schools			\$17,561 86

The Fuel for the Public Buildings in the City proper and South Boston (except those exempted by ordinance), and for the School-houses was furnished by contract at the following rates, viz: \$9 for white-ash coal, and fifty cents per ton for housing it; \$12 per cord for hard wood, \$9 per cord for soft wood, and \$3 per cord for sawing it twice, splitting and piling it; and \$4 for sawing three times and splitting and piling it.

The Coal furnished for East Boston Buildings was delivered at the rate of \$9.50 per ton, and fifty cents per ton for housing.

PRINTING AND STATIONERY.

The following table shows the expenditures of the financial year 1866-67, for Printing and Paper, Binding, and Stationery and Blank Books, as charged to the several appropriations, viz:

Appropriation.	Printing—Including Paper.	Binding.	Stationery and Blank Books.
Albany Street Grading	\$16 61		
Battery Armory	27 31		
Boston Harbor	8 45		
Cemeteries	233 79		\$93 50
Chestnut Hill Reservoir	21 75		196 63
City Hospital	423 89	\$51 75	217 56
County of Suffolk (Except on Drafts of Judges), viz.—Jail	12 40		133 67
Police Court	959 25		74 10
Municipal Court	1,235 25		534 06
Registry of Deeds and Probate	278 24	194 35	414 18
Engineering	19 08	77 94	616 30
External Health	67 46		11 75
Fire Alarms	134 98	3 13	62 57
Fire Department	159 43		128 00
Harbor Dredging	66 65		
Harbor Police Station-house	34 20		
Incidentals, viz.—History of New City Hall	2,744 79		
July Fourth	446 49		
Massachusetts Teachers' Association	82 85		
Public Bathing	50 05		30 00
Internal Health	608 12		396 70
Lamps	93 38		40 46
Markets			10 00
Mount Hope	79 95		11 32
Oliver Street	9 45		
Paving	158 45	3 75	103 53
People's Ferry Drops	18 94		
Police	1,731 30	111 30	653 16
Printing and Stationery	18,350 78	2,032 33	2,825 32
[Which includes the amounts for the City Council and all the Offices for which no special appropriations are made.]			
Public Buildings	21 65		113 50
Public Institutions, viz.—House of Industry	24 38		171 60
House of Correction			200 88
Lunatic Hospital	29 86	3 75	75 42
Office Expenses	228 03	72 83	116 32
Public Lands	57 57		22 50
Public Library	4,496 92	2,602 55	1,103 34
Schools.—Grammar Schools, School Committee	6,439 65	1,977 10	1,717 68
Primary do. do.	1,028 76		27 85
Grammar Schools, Public Buildings	4 10	18 00	2 50
Primary do. do. do.	10 15	16 00	
School House, Richmond Street	53 87		
Sewers and Drains	40 11		37 98
Soldiers' Relief	408 07		111 95
War Expenses			34 48
Water Works	653 12	70 00	489 18
Widening Streets	507 91	7 50	100 40
Totals	\$44,070 69	\$3,321 78	\$10,879 12

COST OF GAS.

The following table shows the expenditures for gas during the financial year 1866-67, by the several departments, except the House of Industry, House of Correction and Lunatic Hospital, the gas for these institutions being manufactured by the City:

Armories, Allowance to the several Militia Companies,	\$953 29
Bridges,	13 93
City Hospital,	1,680 74
County of Suffolk, viz :	
Jail,	840 06
Court House,	415 73
Registry and Probate Building,	115 95
Fire Department, Engine Houses,	1,632 92
Incidentals, Music on the Common,	8 98
Internal Health Department, Stables,	497 67
Street Lamps,	129,737 27
Markets,	850 71
Police Station Houses,	4,513 95
Public Buildings, viz :	
City Hall,	1,638 20
Ward Rooms,	299 00
Faneuil Hall,	77 19
Public Library,	1,461 69
Grammar School-houses,	204 02
Water Works : Proving Yard,	74 54
	<hr style="border-top: 1px solid black;"/> \$145,015 84 <hr style="border-top: 1px solid black;"/>

This amount has been paid as follows, viz :

To Boston Gas Light Company,	\$116,483 57
South Boston Gas Light Company,	15,817 91
East Boston Gas Light Company,	12,714 36
	<hr style="border-top: 1px solid black;"/> \$145,015 84 <hr style="border-top: 1px solid black;"/>

From 1822 to 1867, both inclusive.

[illegible]

Water Debt	\$7,114,709 14
City Debt, proper	3,936,341 77
War Debt	1,947,600 00
	<hr/>
	\$12,998,550 91

The unfunded debt May 1, 1867, was \$22,912.24. The means on hand to pay the debt, May 1, 1867, was \$4,440,278.82. The population of the city in 1822 was 43,298, and in 1866, 192,824. The total valuation of the property of the city, both real and personal, in 1822, was \$21,078,980; in 1866, \$415,862,345.

TAXES.

The amount of taxes assessed, by the Board of Assessors, on the real and personal estates and polls of the city, for the year 1866, was as follows:

Population by Census, 1865, 192,324.

Valuation of real estate,	\$225,767,215 00
Valuation of personal estate,	189,595,130 00
	<hr/>
Total valuation,	\$415,362,345 00
	<hr/>
Assessed at \$13, per 1,000, gives,	\$5,399,710 48
Add 34,192 polls, at \$2 each, gives,	68,384 00
	<hr/>
Gross tax,	\$5,468,094 48
	<hr/>

This rate of \$13.00, per 1,000, is divided as follows:

For City and County purposes, \$10.55 per 1,000	
being,	\$4,382,072 73
State assessment, at \$2.45,	1,017,637 75
	<hr/>
Total valuation (\$415,362,345), as assessed } at \$13,	\$5,399,710 48
	<hr/>

The amount of abatements from the above assessments, to April 30, 1867, was as follows:

From real estate,	\$9,770 34
From personal estate,	81,575 28
From poll taxes,	742 00
	<hr/>
Total,	\$92,087 57
	<hr/>

This year's valuation shows a gain over that of 1865, as follows:

1866, Real Estate,	\$225,767,215 00
1865,	201,628,900 00
	<hr/>
GAIN, 8.35 per cent.	\$24,138,315 00
	<hr/>

1866, Personal Estate,	\$189,595,130 00
1865,	170,263,875 00
	<hr/>
GAIN, 8.81 per cent.	\$19,331,255 00
	<hr/>
Total tax, both real and personal, 1866,	\$415,362,345 00
“ “ “ “ 1865,	371,892,775 00
	<hr/>
Total GAIN, 1866, on the total valuation of 1865, equal to 8.55 per cent.	\$43,469,570 00
	<hr/>
Number of Polls in 1866,	34,192
“ “ 1865,	34,704
	<hr/>
Loss, 1.47 per cent.	512
	<hr/>
The total valuation of the taxable Real and Personal Estates in 1856, which did not include property owned by the City, was	\$249,162,500 00
The same, in 1866,	415,362,345 00
	<hr/>
GAIN in these ten years, which is equal to 66.70 per cent.	\$166,199,845 00
	<hr/>

The State valuation of 1865, according to the Act passed by the Legislature that year, places the valuation of the real and personal property of the City of Boston, including the property belonging to the City as a corporation, which is not included in City valuation, at \$378,303,357. This valuation is to stand until a new one is made in 1875. By the State valuation of 1860, the real and personal property of the City was valued at \$312,000,000. The State valuation of 1865 fixes the City's portion of all State taxes to be assessed, between the years 1865 and 1875, at \$338.83 on every \$1,000 of said tax, including polls at half a mill each; this is 33.883 per cent against 31.525 per cent under the 1860 valuation, being an increase of State tax upon the City of Boston of 2.358 per cent. The State tax for 1867 is \$5,000,000, of which the portion the City is to pay is \$1,694,150.

VALUATION OF BOSTON.

BY THE BOARD OF ASSESSORS.

Total amount of the Assessors' Valuation and Tax levied on the Real and Personal Property in the several Wards of the City of Boston, in the year 1866, being the first assessment made under the new division of wards, as passed by the City Council, November, 1865:

WARDS.	Real.	Personal.	Total Valuation.	Polls.
1.....	\$6,789,400	\$1,959,400	\$8,748,800	4,225
2.....	10,222,400	9,104,000	19,326,400	2,902
3.....	6,892,000	2,840,800	9,732,800	3,167
4.....	56,322,225	55,908,800	112,231,025	4,204
5.....	31,454,000	53,605,900	85,059,900	2,957
6.....	48,745,200	36,668,200	85,413,400	2,540
7.....	7,943,650	1,469,400	9,413,050	2,893
8.....	9,718,190	4,146,030	13,864,220	2,353
9.....	12,969,800	5,535,700	18,505,500	1,985
10.....	11,969,200	6,269,400	18,238,600	2,399
11.....	16,990,600	9,414,500	26,405,100	2,203
12.....	5,750,550	2,673,500	8,424,050	2,364
	<hr/> \$225,767,215	<hr/> \$150,595,180	<hr/> \$415,362,345	<hr/> 34,192

Tax, on the valuation, \$5,399,710 48.

Rate, per \$1,000, 13 00.

Polls, assessed at \$2 each; number of polls, 34,192.

STATEMENT showing the ASSESSORS' VALUATION of the Real and Personal Property of the CITY OF BOSTON, on the first day of May, for thirty-two years, — 1835 to 1866, inclusive.

Also, the amount and rate per cent of increase in each period of ten years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of In- crease in the Ten Years.	Rate per Cent of Increase in Ten Years.
1835 and 1845 . .	\$79,802,600	\$135,948,700	\$56,646,600	71.4
1836 and 1846 . .	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847 . .	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848 . .	90,281,600	167,728,000	77,496,400	85.9
1839 and 1849 . .	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850 . .	*94,581,600	*180,000,500	85,418,900	90.3
1841 and 1851 . .	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852 . .	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853 . .	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854 . .	118,450,800	227,013,200	108,562,900	91
1845 and 1855 . .	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856 . .	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857 . .	162,860,400	258,111,900	95,751,500	58.9
1848 and 1858 . .	167,728,000	254,714,100	86,896,100	51.9
1849 and 1859 . .	174,180,200	263,429,000	89,248,800	51.2
1850 and 1860 . .	180,000,500	*276,861,000	96,860,500	53.8
1851 and 1861 . .	187,947,000	275,760,100	87,813,100	46.7
1852 and 1862 . .	187,680,000	276,217,000	88,537,000	47.2
1853 and 1863 . .	206,514,200	302,507,200	95,993,000	46.4
1854 and 1864 . .	227,013,200	332,449,900	105,436,700	46.44
1855 and 1865 . .	241,932,200	*371,892,775	129,960,575	53.71
1856 and 1866 . .	249,162,500	415,362,345	166,199,845	66.70

* The State valuation of Boston, in 1840, was \$109,804,218; in 1850, it was \$213,310,067; in 1860, \$312,000,000; and in 1865, \$378,303,357; being an increase over the City valuation of more than 15½ per cent on the first term, 18½ on the second, 12 7-10 on the third term, and on the fourth term, 1 72-100.

The valuation on the preceding pages excludes all the property owned by the city, which is never estimated by the City Assessors. In the State Valuation, this property is all estimated and taxed.

Real and Personal Property and Income are all taxed at the same rate.

The rate for 1866 was \$13.00 on every thousand dollars.

The following items are not estimated in the foregoing valuation, viz:

All houses of religious worship, and the pews and furniture of the same. All tombs, and rights of burial.

The personal property of all literary, benevolent, charitable, and scientific institutions incorporated by the State; and all the real estate belonging to such institutions, *which is actually occupied by them*, or their officers, for the purposes for which they were incorporated.

United States Securities and all shares in Massachusetts' corporations owned by individuals.

All property belonging to the United States Government.

All property belonging to the Commonwealth, except real estate of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a commission from the United States Government.

Household furniture of every person, not exceeding \$1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business, under \$300.

The income of all persons to the amount of \$1,000; all income above that amount being taxable.

**APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING
HOTELS) IN THE CITY OF BOSTON, MAY 1, 1866.**

Value.	No. of Houses.	Value.	No. of Houses.
Value less than \$1,000	1,720	<i>Brought forward,</i>	18,709
" \$1,000 and less than 2,000	3,601	Value \$53,000 and less than \$54,000	4
" 2,000 " " 3,000	2,914	" 54,000 " " 55,000	6
" 3,000 " " 4,000	2,419	" 55,000 " " 56,000	8
" 4,000 " " 5,000	1,530	" 56,000 " " 57,000	3
" 5,000 " " 6,000	1,273	" 57,000 " " 58,000	3
" 6,000 " " 7,000	1,035	" 58,000 " " 59,000	1
" 7,000 " " 8,000	671	" 59,000 " " 60,000	8
" 8,000 " " 9,000	719	" 60,000 " " 61,000	1
" 9,000 " " 10,000	424	" 61,000 " " 62,000	4
" 10,000 " " 11,000	388	" 62,000 " " 63,000	2
" 11,000 " " 12,000	180	" 63,000 " " 64,000	2
" 12,000 " " 13,000	303	" 64,000 " " 65,000	8
" 13,000 " " 14,000	142	" 65,000 " " 66,000	1
" 14,000 " " 15,000	183	" 66,000 " " 67,000	2
" 15,000 " " 16,000	162	" 67,000 " " 68,000	3
" 16,000 " " 17,000	116	" 68,000 " " 69,000	3
" 17,000 " " 18,000	79	" 69,000 " " 70,000	2
" 18,000 " " 19,000	72	" 70,000 " " 71,000	3
" 19,000 " " 20,000	42	" 71,000 " " 72,000	3
" 20,000 " " 21,000	81	" 72,000 " " 73,000	2
" 21,000 " " 22,000	41	" 73,000 " " 74,000	3
" 22,000 " " 23,000	46	" 74,000 " " 75,000	2
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VACANT LAND IN THE SEVERAL WARDS OF THE CITY OF BOSTON
APPLICABLE TO BUILDING PURPOSES, MAY 1, 1866.

The following table, prepared by the Board of Assessors, shows the number of feet and value of the vacant land in the City May 1, 1866, excluding the Common and Squares, applicable to building purposes.

WARDS.	Feet.	Value.
1	7,446,974	\$1,062,200
2	297,645	414,150
3	33,949	62,125
4	37,589	108,500
5	325,251	748,700
6	*1,605,144	2,967,200
7	2,181,200	905,500
8	50,381	212,925
9	†2,104,444	2,336,200
10	756,717	699,720
11	1,703,374	1,126,680
12	9,616,431	1,118,100
Totals	26,159,099	\$11,762,000

* Ward 6. In addition to the above, the Commonwealth holds the fee of 714,229 square feet of land, upon which no valuation is placed, as no taxes can be assessed.

† Ward 9. In addition to the above, the Commonwealth holds the fee of 880,349 square feet of land, upon which no valuation is placed, as no taxes can be assessed.

VALUATION AND TAXES OF BOSTON, COMPARED WITH OTHER CITIES.

The following tables and statement, prepared by Thomas Hills, Esq., of Board of Assessors, exhibits the assessed valuation of the real and personal property of the City of Boston, New York, and other cities, and the rate of tax upon each thousand dollars, for the years 1860 to 1866, inclusive:

BOSTON.

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.
1860	\$163,891,800	\$100,112,969	\$276,861,000	\$9 30
1861	167,682,100	108,078,000	275,760,100	8 90
1862	163,638,000	112,579,000	276,217,000	10 50
1863	169,624,500	132,882,760	302,507,260	11 50
1864	182,072,300	150,377,600	332,449,900	13 30
1865	201,628,900	170,263,873	371,892,773	15 80
1866	225,767,215	189,595,180	415,362,345	13 00

NEW YORK.

A table covering the above years, compiled from official reports, shows the valuation and rate of taxation of the City of New York for the same time:

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	
				North 5th St.	South 5th St.
1860	\$398,533,619	\$178,637,037	\$577,230,656	\$16 66	\$17 16
1861	406,955,665	174,624,806	581,579,971	19 52	20 02
1862	399,556,404	172,416,031	571,972,543	16 82	17 34
				Uniform.	
1863	402,187,882	191,967,161	594,145,543	\$20 35	
1864	410,774,435	223,920,505	634,694,940	21 60	
1865	427,360,884	181,423,471	608,784,355	29 90	
1866	478,994,934	257,994,974	736,989,908	23 00	

It will be observed that for the years preceding 1863, different parts of the City were assessed at different rates; this practice

still prevails in other cities of the State of New York. In the City of Brooklyn each of the twenty wards were this year taxed at different rates of assessment, ranging from 31.65 in the eighth ward, to 37.07 in ward one. By this system of taxation, each ward is, to some extent, a separate municipality, bearing the cost of its own local improvements, and the deficiency caused by the abatement of personal taxes.

PHILADELPHIA.

The following partial table, compiled in part from official documents, exhibits the assessed valuation for four years in the City of Philadelphia:

Year.	Real Estate.	Personal Estate.	Total.	Rate per \$1,000.
1860				\$20 50
1861				23 00
1862				23 00
1863				23 00
1864	\$153,668,868	\$2,756,964	\$156,425,832	23 00
1865	155,980,917	3,139,011	159,119,928	28 00
1866	159,590,142	3,241,687	162,831,829	40 00
1867	160,350,666	15,017,645	175,368,311	43 00

Previous to the assessment of 1867, furniture, horses and carriages formed nearly the entire list of items that constituted the personal estate upon which the City could levy a tax. This classification of taxable property has been increased the present year \$11,279,860, by including "moneys at interest." The State, by three "assessors of mercantile taxes," assesses for its own benefit the business interests of the City. The members of the mercantile community are divided into seven classes, according to the amount of their annual sales, and pay a specified tax, equal for each member of a class, but different in amount for the several classes, direct to the State. The total valuation of the real estate would seem to indicate an appraisement so much below the market value, as to relieve, to a considerable extent, the burden of taxation indicated by the rate.

AN ACCOUNT OF THE
REAL AND PERSONAL PROPERTY
OF THE CITY OF BOSTON,
ON THE THIRTIETH DAY OF APRIL, 1867.

Valuation of the Lands and Buildings on the first day of May, 1864.

The Board of Assessors, by order of the City Council, made the following *valuation* of all the lands and buildings belonging to the City on the first day of May, 1864:

Public squares, including the Common and Public Garden,	} \$6,907,000 00
Public buildings,	3,365,500 00
Vacant lands, wharves, etc,	1,196,500 00
Grammar School-houses,	1,050,000 00
Primary School-houses,	628,600 00
Engine and station houses,	422,700 00
Other buildings,	278,100 00
Deer Island and buildings,	75,000 00
	<hr/>
	\$13,918,400 00

The valuation of the property belonging to the City, as returned by the Assessors in 1859, was \$12,227,700, against, in 1864, \$13,918,400; showing an increase of City property since 1859, by the Assessors' returns, of \$1,690,700.

PUBLIC LAND BONDS AND MORTGAGES IN THE TREASURY APRIL 30, 1867.

Received during the year 1866-67, on the following accounts :

Neck lands,	\$261,924 66
City Wharf,	8,647 04
Jail lands,	1,656 00
South Boston lands	27,128 00
South Bay,	125,331 00
Albany Street,	21,847 00

Total,	<u>\$441,538 70</u>
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Bonds on hand April 30, 1866,	<u>\$291,225 31</u>
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Instalments received on bonds of 1865-66,	\$52,354 16
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Instalments received on bonds of 1866-67,	<u>48,014 40</u>
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*\$100,368 56

Amount cancelled on bonds,	13,927 26	114,295 82
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\$176,929 49

Bonds received this year,	264,604 21
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Total as above,	<u><u>\$441,538 70</u></u>
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*Of the above	\$100,368 56
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Deduct amount received on La Grange Street land, transferred to credit of Station House Ward 8,	<u>409 64</u>
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Leaves total amount paid to the sinking fund 1866-67,	<u><u>\$99,958 92</u></u>
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PUBLIC GROUNDS AND SQUARES, CITY PROPER.

The Common and Malls, containing forty-eight and one-quarter acres, exclusive of the Cemetery, which contains one and one-quarter acres. The length of the iron fence around the Common is one mile and one-eighth.

Public Garden, on the west side of Charles Street, containing about twenty-four and one-quarter acres.

Fort Hill, about 40,000 feet in the enclosure.

Franklin Square, on the east side of Washington Street, containing 105,205 feet.

Blackstone Square, on the west side of Washington Street, containing 105,000 feet.

Chester Square, between Shawmut Avenue and Tremont Street, containing 57,860 feet.

Union Park, between Shawmut Avenue and Tremont Street, containing 16,000 feet.

Worcester Square, between Washington Street and Harrison Avenue, containing 16,000 feet.

Lowell Square, on Cambridge Street, containing 5,772 feet.

PUBLIC GROUNDS AND SQUARES, SOUTH BOSTON.

TELEGRAPH HILL, on which the Reservoir stands. Independent of the Reservoir, there is a lot, containing about 190,000 feet, reserved for a public walk, and which is enclosed with an iron fence.

INDEPENDENCE SQUARE. — This Square, situated between Broadway and Second, and M and N streets, contains about six and one-half acres, and has been properly graded, the walks arranged, the gutters paved, and trees set out.

A STRIP OF LAND, situated between the Old Road, Fourth and M streets, and east of the primary school-house, has been set aside and dedicated as a public square. An iron fence has been erected around it. The lot contains 9,510 square feet.

PUBLIC GROUNDS AND SQUARES, EAST BOSTON.

Maverick Square, East Boston, containing 22,500 feet, of which 4,398 feet are enclosed by an iron fence.

Central Square, East Boston, containing 49,470 feet, 32,310 of which are enclosed by an iron fence.

Belmont Square, East Boston, containing 30,000 feet, enclosed by an iron fence.

SALABLE LAND

IN CHARGE OF THE COMMITTEE ON PUBLIC LANDS.

NECK LAND. — *Exclusive of Streets and Public Squares, viz :**Southeast of Harrison Avenue, south of Dover Street.*

Building lots, estimated at	789,840 square feet.
Wharf lots,	26,024 “
Dock lots,	10,464 “
Reserved lots,	45,120 “
	<hr/>
	871,448 “
	<hr/>

Between Harrison Avenue and Washington Street.

Building lots, estimated at	56,194 square feet.
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Between Shawmut Avenue and Tremont Street.

Reserved lots, estimated at	16,317 square feet.
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Northwest of Tremont Street.

Building lots, estimated at	122,472 square feet.
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RECAPITULATION OF NECK LAND.

Salable lots, estimated at	968,506 square feet.
Reserved lots, estimated at	61,437 “
Wharf lots, estimated at	26,024 “
Dock lots, estimated at	10,464 “
	<hr/>
Total,	1,066,431 “
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A lot bordering on the Providence Railroad, mostly in Roxbury, containing about 30,000 square feet.

A lot on the southwest side of Camden Street, between the Providence Railroad and land belonging to the Metropolitan Railroad Company, 94,848 square feet.

Town Slip, Broad Street, between Foster's and Rowe's wharves, rented for \$50 per annum.

A lot containing 16,800 square feet, on the corner of Newbury and Berkeley streets, and another lot containing 8,400 square feet, on the corner of Marlboro' and Berkeley streets; acquired under an agreement between the Commonwealth, the Boston Water Power Company, and the City, relating to filling up the Back Bay.

A lot of land containing about 17,500 square feet, in charge of the Committee on Public Lands—it was formerly a part of the jail-yard, and was received in exchange for a lot on Fruit Street, containing about 15,300 square feet, which has been added to the jail-yard. Now occupied by Sewer and Internal Health Departments for storing purposes.

South Boston.—Between Old Road and Fourth, also between Fourth and First streets, and K and O streets, the City owns about 824,550 square feet of upland.

East Boston.—On Seaver Street, opposite Belmont Square,—two lots which were taken possession of for non-compliance with conditions of sale. Contents about 5,000 square feet.

RESERVED LOTS.

The City during the past year has purchased of the Boston Water Power Company, as per indenture of December 31, 1864, three lots of land, situated on Rutland, Canton and Dartmouth streets, west of Tremont Street, and which are to be held as reserved lots—subject to the order of the City Council—containing 86,850 square feet.

The following amount of South Bay land on Albany Street, south of Brookline Street, has been set apart for the use of the departments mentioned as follows:

Paving department,	55,292 square feet.
Internal Health department,	32,780 “
Sewer “	50,177 “
Water “	72,617 “
City Hospital,	69,318 “
Other City purposes,	58,140 “
Total,	<u>338,324 “</u>

THE GOODNOW LAND, on Third Street, about 6,683 square feet, willed to the City Hospital. *See City Hospital Trust Funds.*

LAND

IN CHARGE OF THE COMMITTEE ON LAYING OUT AND WIDENING STREETS.

A small wedge of land, corner of North Square and North Street; remnant of estate taken in 1859 to widen this street, containing about 480 feet; about 426 feet of this will be required for the widening of North Square, leaving only 54 square feet to be sold.

A gore lot running 62 feet on Water Street, containing 393 square feet, leased until first of May, 1868, at \$1,000 per annum.

Lot on Fruit Street, corner North Grove Street, opposite the City Stable, containing 1,108 square feet.

Lot on Cross Street, East Boston, of about 900 square feet, of which 337½ feet will be required for widening. Now used by the Paving Department for storing paving stones, etc.

A strip of flats lying on the southerly side of and adjoining Dover Street Bridge, between Harrison Avenue and the Harbor Commissioners' Line, in two parcels, divided by Albany Street. The lot contains 17,618 square feet with a wooden building upon it, which rents for about \$600 per annum.

Three estates on Washington Square containing respectively 381 $\frac{1}{10}$, 462 $\frac{5}{10}$, 999 $\frac{35}{100}$, square feet, — in all, 1,843 $\frac{45}{100}$ square feet; and two estates on Belmont Street, containing respectively 779 $\frac{9}{10}$, 641 $\frac{27}{100}$ square feet, — in all, 1,421 $\frac{77}{100}$ square feet. The above estates were surrendered to the city by the owners pursuant to the special Act of the Legislature of 1865, and will be sold at public auction at such time as the city may deem advisable, and the net proceeds thereof applied towards the expenses of widening and grading of Oliver Street, etc.

WHARF PROPERTY.

AT EAST BOSTON — a wharf lot on Condor Street, 70 feet on said street, running to Commissioners' Line, about 800 feet. Ad-

joining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor Street. The wharf lot is under charge of the Paving Department.

THE "JAIL WHARF" — so called, on Cambridge Street and North Charles Street, running to the Commissioners' Line, containing 37,626 square feet of wharf, occupied by the Paving Department. This is part of the Jail-land purchase.

FERRY PROPERTY.

PEOPLE'S FERRY, — to East Boston. Cost to the City, \$125,000.

On the 4th of March, 1859, the People's Ferry Company conveyed to the City by deed recorded, L. 752, f. 363, all the property, real and personal, which the Company possessed, with the exception of their boats and franchise. This property consists of 17,360 square feet of avenue; 10,511 square feet of solid wharf inside the ferry gates, and about 31,531 square feet of water lot between the sea wall and the Commissioners' Line, making a total on the *Boston side* of 59,402 square feet of land. See *City Document No. 69* of 1863.

On the *East Boston side* of the Ferry, 80,600 square feet of avenue, solid wharf and water lot, originally taken by said People's Ferry Company from the Maverick Wharf Company, under and by virtue of their charter, and conveyed to the City by a deed from said Maverick Wharf Company, 24th February, 1859, L. 753, f. 40.

The drop, tank, and all the buildings and other improvements situated on or attached to the said property, which are now being put in complete repair.

The People's Ferry Company obligated themselves to maintain and operate the said Ferry for the term of ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen should prescribe.*

EAST BOSTON FERRY. — Cost to the City, \$125,000,

On the 1st November, 1859, the East Boston Ferry Company

* They stopped running the Ferry Dec. 1, 1863.

conveyed to the City by deed recorded, L. 767, f. 150, the following described property, viz:

First. The Eastern Railroad Wharf, so called, and the avenue leading thereto from Commercial Street, containing

11,582 square feet of solid wharf.

43,592 square feet of pier wharf and dock, to the Commissioners' Line.

27,950 square feet of avenue.

83,124 square feet.

Second. All their rights in the wharf and landing on the East Boston side lying north of the south line of Lewis Street, containing about 4,700 feet solid wharf below the gates of the Ferry; 33,196 feet pier wharf and dock to Commissioners' Line. Total, 37,896 feet. The title to this property consists of the right to use the same for ferry purposes forever, but does not include the right to put it to any other use.

Third. The drops, tanks and buildings attached to the above-described property on both sides of said Ferry.

Fourth. The East Boston Ferry Company obligated themselves to maintain and operate said Ferry for the term of *ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen shall prescribe*; to permit all officers of the City, when on official business, to cross the ferry without payment of toll, and to keep in good repair, and at their own expense, all property connected with said Ferry.

The City leased to the Ferry Company, at a *nominal rent*, the right to use the drops, slips, and offices, on both sides, connected with said Ferry; and also a right of way over the Eastern Avenue and so much of Sargent's Wharf as the said Company has heretofore used, or may hereafter use, for *ferry purposes*, and none other, during the time the same shall be used exclusively for such purposes. The Eastern Railroad Wharf is leased at \$2,000 per annum, and a dock is reserved for the steamer "H. Morrison" at said wharf, for which the Board of Directors for Public Institutions pay an annual rent of \$1,200.

There is a stable on the People's Ferry Wharf, Boston side, which is leased for three years from April 1, 1867, for an annual rent of \$600.

ISLANDS.

DEER ISLAND. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the **HOUSE OF INDUSTRY**. Also, the house formerly occupied by the Resident Physician; two large barns, Small-pox Hospital, and other buildings; Steamboat Wharf and another landing place; farming utensils, live stock, merchandise, provisions, tools, etc., required for carrying on the Houses of Industry and Reformation, and the Quarantine Establishment. The island, and buildings thereon, are in charge of the "Board of Directors for Public Institutions."

GREAT BREWSTER ISLAND, in the town of Hull, containing about 16 acres.

GALLOP'S ISLAND, in Boston Harbor, with the buildings thereon, containing about 16 acres,—used, also, as a Quarantine Station.

STEAMBOAT HENRY MORRISON.

This Boat is 147 tons burden. She was built in New York in the year 1854, and was purchased in May 1855. She is under the charge of of the Directors for Public Institutions, and is employed in conveying passengers, provisions, etc., to and from the city to the Deer Island Institutions, and Gallop's Island.

INSTITUTIONS AT SOUTH BOSTON.

The HOUSE OF CORRECTION and the LUNATIC HOSPITAL.

These Institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the workshop, outhouses, and other appendages, the furniture farming, and mechanics' tools and utensils, fire engines, provisions, stock on hand for manufacturing and other purposes, horses and

other live stock belong to the city. There is in the House of Correction Workshop a good steam engine of twenty-horse power, and boiler, with shafting, etc., for carrying the machinery of the contractors, and the necessary apparatus for heating the workshops and Chapel with steam. These buildings and grounds are in charge of the "Board of Directors for Public Institutions."

NEW LUNATIC HOSPITAL.

Site for a New Lunatic Hospital in the town of Winthrop, containing about $181\frac{1}{2}$ acres, costing \$28,108.33. In addition to this amount, \$5,463.64 has been expended, — \$4,500 for plans for the buildings, and the balance for sundry items.

WATER WORKS.

LAKE COCHITUATE. — Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the lake in a direct line is $3\frac{1}{2}$ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres.

Also the whole line of the Water Works, extending from the Lake, and continuing through a brick aqueduct, iron pipes, and stone tunnel of $11\frac{1}{2}$ miles, to a reservoir in Brookline, of about 23 acres of water surface, and from thence through about 110 miles of iron pipe to and through the City, to other reservoirs in City proper, South Boston and East Boston.

Land purchased in Brighton and Newton, for a new reservoir of the capacity of 730,000,000 gallons, to be called the "Chestnut Hill Reservoir," now in process of construction, and for a driveway around the same, containing $212\frac{3}{4}$ acres.

The whole net cost of these works to the City up to the 30th of April, 1867, is \$7,114,709.14, — per statement on page 170.

Pipe Yard and Wharf, Albany Street, containing 72,617 feet, upon which there are wooden buildings for storage of pipes, etc.

Pipe Yard and Machine Shop, on Federal (*late Broad*) Street, with tools and machinery, and other property therein, for the use of

the department. This lot contains 9,192 feet, on which is a brick building used as a machine shop. The original cost of the establishment, including tools and machinery, stable, etc, was about \$30,000.

The Report of the Cochituate Water Board to the City Council, for the financial year 1866-67, contains an account of the water pipes and other stock on hand, as they existed at that date. Also a full statement of the condition of the works.

PUBLIC BUILDINGS.

(All public buildings, not otherwise specially provided for by ordinance, are under the supervision of the Committee on Public Buildings and the Superintendent of Public Buildings.)

CITY HALL, lot on School Street and Court Square, containing in all 26,427 square feet. The old building covered 6,010 feet; the new building covers 13,927 square feet. Total cost of new building \$505,691.42, including furniture in the same.

COURT HOUSE, on Court Street, and furniture in the same. The area within the Court House fence measures 15,185 square feet.

REGISTRY OF DEEDS AND PROBATE OFFICES, in Court Square, covering about 2,380 feet of land. Furniture in the same.

FANEUIL HALL.—The lower story and cellar of the "Old Cradle of Liberty" is occupied for a market. Over the old time-honored hall, in which the people hold their meetings, are armory rooms, one of which is occupied by the "Ancient and Honorable Artillery Company."

PUBLIC LIBRARY BUILDING, and Lot, on Boylston Street, with its books and pamphlets, furniture, etc. The lot is 107 feet on Boylston Street, extending to Van Renssalaer Place, which opens at No. 215 Tremont Street. Whole contents of lot, 23,384 feet. In charge of Trustees of Public Library. Repairs made by Committee on Public Buildings, and charged to their appropriations.

CITY HOSPITAL BUILDINGS.—These buildings are located on the Square, bounded by Harrison Avenue, Concord, Springfield and

Albany streets, containing 292,633 feet, or about $6\frac{7}{8}$ acres. The wharf lot on Albany Street, in the rear of the hospital grounds, is used by the Trustees, and upon this lot are located the Small-pox and Cholera hospitals, wooden structures, the former of which was erected during the past year. Total cost of buildings, grading of grounds, and furniture, \$412,101.34. This is exclusive of the land. These buildings and grounds are in charge of the "Trustees of the City Hospital."

OLD HANCOCK SCHOOL-HOUSE, and Lot, on Hanover Street, containing about 4,890 feet, affording accommodations for Police Station No. 1, and three Primary Schools.

OLD ENDICOTT SCHOOL-HOUSE, Cooper Street, 4,742 feet; now occupied as an armory by the 1st Light Artillery Company, and by two Primary and two Grammar Schools.

STONE JAIL, on Charles Street, near Cambridge Street, containing within its enclosure 134,250 square feet, with a small building used for offices, lock-ups, &c., attached to the same. In charge of the Sheriff of Suffolk County. Repairs and alterations made by the Committee on Jail, of the Board of Aldermen.

RECEIVING-HOUSE, on North Grove Street, intended for the reception of dead bodies, subjects for Coroner's inquests, etc.

LYING-IN HOSPITAL BUILDING. The land and buildings thereon, situated on Worcester and Springfield streets, purchased of the Boston Lying-in Hospital Corporation, in 1858, for \$45,000; resold to the New England Female Medical Society, in 1859, for \$50,000, and which reverted to the City in October 1861. The lot contains 40,000 feet, and is now occupied by invalid soldiers, and is known as the Discharged Soldiers' Home.

FANEUIL HALL MARKET HOUSE, and QUINCY HALL, over the same. Rents, 1866-7, \$62,936.38. The building covers 27,012 feet of land.

MARKET under FANEUIL HALL, containing about 8,250 feet. Rents, 1866-7, \$16,188.00.

OLD STATE HOUSE and lot, State Street, containing about 4,448 feet. Leased for ten years from July 1, 1866, for \$21,000 per annum.

OLD HARBOR POLICE STATION HOUSE, Commercial Street, covering 1,070 feet land. Unoccupied; will be sold.

BATTERY ARMORY BUILDING, on Wareham and Plympton streets. Lot, 8,500 feet; built, 1866; cost, \$29,685.38. Occupied by the Second Company of Light Artillery M. V. M.

BRIDGE ESTATE, so called, containing about 1,228 feet. This is a wooden building, at the junction of Tremont Row and Court Street, being one of the estates purchased, in 1847-8, for the purpose of widening those streets. Rents for \$1,100 per annum.

GREENHOUSE in the Public Garden, with its appendages.

HIGH AND GRAMMAR SCHOOL-HOUSES.

Latin and English High, on Bedford Street, built in 1844. Lot 12,980 feet. An additional story added in 1863. The Latin School was established in 1635, and the High School in 1821.

Normal, for girls, on Mason Street, built in 1848, with large additions and alterations in 1861-2. Lot 12,771 feet.

Normal Training, on the corner of Allston and Somerset streets. Lot 5,488 feet, exclusive of stable lot. 812 feet in stable lot. The stable is rented for \$350 per annum.

Adams, at East Boston, on Sumner and Lamson streets, built in 1856, with an engine-house; the latter not occupied. Lot 21,600 feet.

Boylston, Fort Hill, built in 1818; rebuilt in 1852-3. Lot 8,204 feet.

Bowdoin, Myrtle Street, built in 1848. Lot 4,892 feet.

Brimmer, Common Street, built in 1843. Lot 11,097 feet.

Bigelow, Fourth Street, South Boston, built in 1849-50. Lot 12,660 feet.

Bowditch, South Street, built in 1861-2. Lot 12,006 feet.

Chapman, Eutaw Street, East Boston, built in 1849-50. Lot 13,040 feet.

Dwight, Springfield Street, built in 1857. Lot 19,125 feet.

Eliot, North Bennet Street, built in 1838; rebuilt, and lot enlarged, 1859-60. Lot 11,077 feet.

- Everett, Camden and Northampton streets, on a City lot running from street to street, built in 1860. Lot 32,409 feet.
- New Franklin, Ringgold Street, corner Hanson, built in 1859. Lot 16,439 feet.
- Old Franklin, Washington Street, rebuilt in 1845. Lot 15,073¹/₂ feet. Occupied by a branch of the Quincy School. The Ward Room for Ward 10 is in this building.
- Phillips, new, corner of Anderson and Phillips streets, built in 1861-62. Lot 11,190 feet.
- Prescott, on Prescott, Saratoga, and Bennington streets, East Boston, built in 1865. Lot 39,952 feet.
- Hancock, on Richmond and Prince streets, built in 1847. Lot 27,468 feet, including land recently purchased for Primary School-house lot.
- Lyman, Meridian Street, East Boston, built in 1846. Lot 13,616 feet.
- Lincoln, Broadway, near K Street, South Boston, built in 1859. Lot 17,560 feet.
- Lawrence, corner of B and Third streets, South Boston, built in 1856. Lot 14,343 feet.
- Mayhew, Hawkins Street, built in 1847. Lot 9,625 feet.
- Quincy, Tyler Street, built in 1847, destroyed by fire in March 1859; rebuilt in 1859-60. Lot 11,766 feet.
- Wells, Blossom Street, built in 1833. Lot 6,890 feet.
- Winthrop,* on the Johnson lot, Tremont Street, built in 1854-55. Lot 15,078 feet.
- Lot on Ferdinand Street, purchased in 1865 for a Grammar School-house, containing 25,691 feet; cost \$32,171.
- Total number of feet of land occupied by High, Latin, Normal, and Grammar School-houses, 402,040 feet. The cost of these houses and land has been about \$1,982,335.34.

PRIMARY SCHOOL-HOUSES.

- Bennet Avenue, leading from North Bennett Street, built in 1842. Lot 1,583 feet; 2 rooms.

* The Johnson School-house was built in 1835, taken down and rebuilt, and name changed in 1864-66.

- Blossom Street, built in 1845. Lot 5,055 feet; 3 rooms.
- Belcher's Lane, built in 1840. Lot 1,639 feet; 2 rooms.
- Charter Street, 2 houses; the front has 4 rooms and the rear 3 rooms. Lot 5,233 feet.
- Cooper Street, built in 1840. Lot 4,743 feet; 4 rooms.
- Concord Street, built in 1845, remodeled and enlarged in 1861. Lot 10,773 feet; 12 rooms.
- Cove Street, built in 1866. Lot 10,773 feet; 12 rooms.
- City Point School, on Fourth Street, between L and M, built in 1850, enlarged in 1865. Lot 6,000 feet; 6 rooms.
- East Street, old house built in 1835; 12 rooms. New house built in 1866; 9 rooms. The lot contains 22,049 feet.
- East Street Place, built in 1849. Lot 2,743 feet; 4 rooms.
- East Street (*Engine House*), old No. 20's house; 1 room — the lower story being used for storage.
- East Orange Street, built in 1850. Lot 2,500 feet; 3 rooms.
- Grant Place, built in 1862. Lot 6,139 feet; 6 rooms.
- Genesee Street, built in 1848. Lot about 5,418 feet; 3 rooms.
- Groton Street, built in 1832. Lot about 4,567 feet; 6 rooms.
- High Street Place, built in 1860. Lot 3,940 feet; 6 rooms.
- Hawes, on Broadway, South Boston, two buildings. The front, built 1823; the rear, in 1840. Eight rooms in front, and 3 rooms in the rear. Lot about 11,401 feet.
- Hanover Avenue, on Hanover Street, opposite Charter Street, built in 1842. Lot 1,860 feet; 3 rooms.
- Hanover Street (rear of the Church), built in 1851. Lot 2,508 feet; 3 rooms.
- Hudson Street (near Oak), built in 1850. Lot 3,840 feet; 4 rooms.
- Harrison Avenue (near Essex Street), built in 1862. Lot 5,550 feet; 4 rooms for schools, and a room for the use of the citizens of Ward 5.
- Joy Street, corner of Smith Court, built in 1834. Lot 2,108 feet; 2 rooms.
- Lane Place; two houses with 4 rooms each, one built in 1847, and the other in 1852. Lot 4,507 feet.
- Lexington Street, East Boston, built in 1846. Lot 3,777 feet; 3 rooms.

Mather School-house, on Broadway, between B and C streets, built in 1842. Lot 10,132 feet; 10 rooms, and a Ward Room for the citizens of Ward 7.

Newbern Place, leading from Carver Street, built in 1840. Lot 1,669 feet, and 3 rooms.

North Margin Street, built in 1837. Lot 1,655 feet; 2 rooms.

North Bennet Street, built in 1862. Lot 6,790 feet of land, 4 rooms, and a Ward Room for the citizens of Ward 2.

Old Phillips, corner of Anderson and Pinckney streets. Lot 5,533 feet; 6 rooms, and a Ward Room for the citizens of the 6th Ward.

Old Hancock, on Hanover Street; 3 rooms.

Paris Street (E. Boston), built in 1849. Lot 4,693 feet; 6 rooms.

Porter Street (E. Boston), built in 1853. Lot 7,500 feet; 6 rooms.

Poplar Street, built in 1860-61. Lot 6,040 feet; 6 rooms.

Phillips (formerly Southac) Street, built in 1852. Lot 3,742 feet; 4 rooms.

Purchase Place and Lane Place. A wooden house. Lot 1,043 feet; 2 rooms.

Richmond Street, now building. Lot 14,000 feet; 14 rooms.

Rutland Street, built in 1851. Lot 7,830 feet; 6 rooms.

Sheafe Street, built in 1848. Has 2,347 feet of land; 3 rooms.

Silver Street (S. Boston), between Federal and A streets, built in 1848. Lot 5,382 feet; 6 rooms.

Snelling Place, from Hull Street, built in 1855. Lot 4,799 feet; 6 rooms.

South Margin Street, built in 1825. Lot 1,587 feet; 2 rooms.

Sumner Street, East Boston, near Lamson Street, built in 1843. Lot 2,260 feet; 2 rooms.

Suffolk Street, built in 1859-60. Lot 10,922 feet; 8 rooms.

Thacher Street, built in 1846. Lot 1,988 feet; 3 rooms.

Tyler Street, built in 1855. Lot 3,900 feet; 6 rooms.

Wall Street, built in 1853. Lot 3,645 feet; 6 rooms.

Warren Street, built in 1854. Lot 3,047 feet; 6 rooms, and a Ward Room for the citizens of Ward 8.

Webster Street (E. Boston), built in 1852. Lot 5,040 feet; 6 rooms.

Williams Street, built in 1847. Lot 2,722 feet; not occupied.

Washington Village, Dorchester, corner of Middle Street, built by the Town of Dorchester in 1848; purchased by the City of Boston in 1855; enlarged from four to twelve rooms in 1865. Lot 12,041 feet.

Washington Square, Fort Hill, built in 1863-64. Lot 4,000 feet; 6 rooms.

Western Avenue: a wooden house on a water lot of 2,079 feet. The building (only) is owned by the City; 2 rooms.

The Primary School-houses occupy about 274,912 square feet of land. The cost of these houses and land has been about \$1,134,532.00.

POLICE DEPARTMENT.

The following property is in charge of the Chief of Police, and kept for use in his department:

STATION HOUSES, viz:

- No. 1. — In Old Hancock School building, Hanover Street, two first floors and basement; lot 4,890 feet.
- No. 2. — Brick house, Court Square; lot 2,035 feet.
- No. 3. — Brick house, Joy Street; lot 4,234 feet.
- No. 4. — Brick house, built in 1865, in La Grange Street; lot 5,040 $\frac{6}{10}$ feet.
- No. 5. — Brick house on East Dedham Street; lot 3,372 feet.
- No. 6. — Brick house, Broadway, South Boston; lot 2,850 feet.
- No. 7. — Brick house on Meridian Street, East Boston; lot 3,775 feet.
- No. 8. — Brick house on Commercial Street, corner Salutation Street, Ward 2; lot 3,236 feet; built in 1866. This is the Harbor Police Station House.

TELEGRAPHIC APPARATUS, connecting Stations 1, 3, 4, 5, 6, 7 and 8 with Central Station or head-quarters, in the City Hall.

HARBOR POLICE BOATS. — Schooner "*Quarantine*," of 42 tons, with her small boat, furniture and other appurtenances. The Harbor Police Boat, 8 tons measurement, 23 feet long, schooner-rigged, built in 1855, with iron ballast, sails, rigging and furniture; cost

about \$450, including two beds and two compasses; also two row boats.

FURNITURE. — A Rogue's Gallery, containing photograph likenesses of 400 notorious male and female rogues; cooking ranges, clocks, three hundred police billies, two hundred revolvers, one hundred pairs handcuffs, bedsteads, beds and bedding, in the eight Station Houses.

ONE TOP BUGGY, one sleigh, harness, and buffalo robe. Various other articles, as per schedule annexed to the Annual Report of the Chief of Police, dated in January 1867, the estimated value of which is \$26,034.60.

FIRE DEPARTMENT.

STEAM FIRE ENGINES. — Eleven, located as follows, viz: six in City proper, three at East and two at South Boston.

HORSE HOSE CARRIAGES. — Eight, located as follows, viz: six in City proper, one each in East and South Boston.

HAND HOSE CARRIAGE. — One at Washington Village.

HOOKS AND LADDERS. — Three Carriages, located as follows: two in City proper and one at East Boston.

HORSES. — Thirty-four.

FUEL WAGONS. — Two in Engine House, East Street, and one on Paris Street, East Boston; one in Engine House, No. 2, at South Boston.

FIRE HOOKS. — Seven.

FIRE LADDERS. — Eighty-three, of different sizes.

HOSE. — About 28,000 feet of leading and suction.

STEAM FIRE ENGINE HOUSES. — Eleven, located as follows, viz: Broadway, near Dorchester Street; Fourth, near K Street; Washington, near Dover Street; Scollay's Building; Marion Street, E. B.; Wall Street; Purchase Street; North Bennet Street; Paris Street, E. B.; Mount Vernon Street, corner of River; Sumner, corner of Orleans Street.

HOSE CARRIAGE HOUSES.—Nine, viz: Salem Street; Hudson Street; Fruit Street; Northampton Street; Shawmut Avenue; Chelsea Street, E. B.; Warren Street; B Street; Washington Village.

HOOK AND LADDER HOUSES.—Three, viz: one on Harrison Avenue, corner of Wareham Street; one on Friend Street; and one on Summer Street, corner of Orleans, E. B.

SPARE APPARATUS.—One Steam Fire Engine; two Hand Engines; there is one Hose Carriage, with 400 feet of Hose, located on the Mill-dam. This hose is only used by the residents of that location.

RESERVOIRS.—One hundred and thirty-two, of which thirteen are located at East Boston, nineteen at South Boston, and the balance in the different Wards of the City. They contain from 300 to 400 hogsheads each, and are mostly supplied by rain water from the roofs of buildings. Sixty-five of these reservoirs are now connected with the Cochituate water pipes.

THE ENGINES, HOSE, CAPS, AXES, LADDERS, and all the other Apparatus used by the Fire Department, are owned by the City, and are under the care and control of the Chief Engineer of the Fire Department.

HYDRANTS.—For supplying water in cases of fire, 1,539, viz: in the City proper, 1,011; at South Boston, 332; at East Boston, 196,—an increase of 32, in all, over last year. The hydrants are located at an average distance of 250 feet from each other.

TELEGRAPHIC FIRE ALARMS.

The following property is in charge of the Superintendent:

MAGNETIC FIRE ALARM APPARATUS, in City Hall, the whole cost of which is over \$40,000.

WORKING LINES OF WIRE, about seventy miles.

SIGNAL BOXES, in use, seventy-nine.

STRIKING MACHINES, twenty-seven, one of which is not in use.

ENGINE-HOUSE ALARM GONGS, sixteen.

ENGINEERS' GONGS, seventeen.

CLOCKS. — One electric watch clock; one repeating clock, for striking signals; one do. for tapping-box signals.

MAGNETO-ELECTRIC MACHINES, for striking bells, two.

RELAY MAGNETS, twenty.

OFFICE BELLS, eleven.

STOCK AND FURNITURE. — One switch-board; one large galvanometer, for alarm-battery; one do., for testing purposes; six small do., for signal batteries; 2,000 feet new iron wire; 600 insulators; 50 iron brackets; 2,000 lbs. zinc; 1,000 lbs. sulphate of copper, 800 porous cups for batteries; lot of old machinery and old iron, useless except for repairing other machinery, or to sell as old material; office furniture, bedsteads, bedding and sundry other articles.

INTERNAL HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of the Health Department:

SOUTH CITY STABLE, SHOPS AND SHEDS. — Situated on Albany Street, on the South Bay Territory, opposite Newton Street. The lot belonged to the City, before being used for this purpose, and contains 92,911 feet. The stable and buildings connected therewith are of brick. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total cost, exclusive of land, \$79,089.23.

Connected with the stables are blacksmith, wheelwright and harness-makers' shops, with all the necessary tools, in which all the wagons, carts, harnesses, etc., used by the Department, are constructed and kept in repair.

OFFAL DEPOT. — Erected in the year 1864 on the wharf fronting on Albany Street, opposite Brookline Street, on the other side of the dock from that used by the Paving Department. The lot which the building occupies, and the yard attached to the same, contains 32,780 feet, and belonged to the City, for being used for that purpose. Total cost of building, \$18,578.89.

This building is used for the deposit of house offal daily collected in the City carts, and is thence conveyed from without the limits of the City by the contractor for the removal of the same.

WEST STABLE, North Grove Street. — This is a brick building, a story and half high, 128 feet by 50, located on North Grove Street, built in 1861. It has accommodations for 38 horses, with all the required out-buildings and conveniences. The lot contains about 47,500 feet.

The Superintendent of the Internal Health Department has charge of the City stables, horses, carts, wagons, etc., necessary for the business of keeping the streets, places, yards, cellars, etc., in good order and condition; collecting and removing from the City all the house offal, and abating nuisances of all kinds; collecting all the house ashes, dry dirt, etc. A particular inventory and valuation of the property in his charge, including 99 horses, is attached to his Annual Report to the City Council, made in January last. The estimated value of the whole at that time was \$75,971.24.

Prisoners and Paupers are conveyed to and from the institutions at South Boston and to the Deer Island steamboat by vehicles furnished by this Department.

CITY PHYSICIAN'S OFFICE, City Hall. — The following property is in charge of the physician, viz: Seventeen volumes of medical books relating to the business of the Department; various other books; one case of instruments, and sundry other instruments.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets:

BUILDING AND WHARF ON Albany Street, opposite Sharon Street, adjoining the City Stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into a shed for breaking stone for macadamizing, blacksmith and carpenter's shops, and a tool-room. The total contents of the lot, including wharf and building, is 55,292 square feet. The building was erected in 1864, at a cost of \$10,940.86.

CHARLES STREET WHARF, opposite the Jail, containing about 28,000 square feet; used for landing and storing of materials for the Department.

FOUNDRY BUILDING, on North Grove Street, Vine and Fruit streets; used for breaking stone for macadamizing, and for storage of tools and materials. This building is under a lease, which came into possession of the City through the purchase of the Attleboro' Bank property, upon which the City Stable stands, on the opposite side of North Grove Street.

The Superintendent of Streets, in his Annual Report to the City Council, January 1867, gives a schedule of property belonging to the Paving Department, consisting of two horses, buggy, wagon, sleigh, harnesses, tools, etc.

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge 418,639 feet of sewers built by the City and under its exclusive control. He occupies a small wooden building on North Grove Street, and a larger one on the South Bay Land, on Albany Street, for the storage of materials, tools, etc.; also a wharf lot on same street, for landing materials. In his Annual Report to the City Council, January 1867, the Superintendent of Sewers gives a schedule of the tools and other property belonging to this Department.

SEALERS, WEIGHTS AND MEASURES.

There are two of these salaried officers annually appointed by the Mayor, under the ordinance of July 1863. One of them has charge of the business of the north section, and the other that of the south section, of the City. They have in their charge property consisting of various sets of standard weights and measures, etc.; also two horses, three sets harnesses, three wagons, two blankets, two robes.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer, viz:

Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards and horses; hanging maps and

plans of the City since 1795 ; 41 volumes of plans and profiles of streets and indices to same ; 3,223 loose plans in drawers ; 1,000 engraved plans ; and various other articles.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 3,610 gas, and 1,873 fluid lamps ; posts, brackets, ladders, oil cans, measures, canisters, and other furniture in use by the Lamp Department.

PUBLIC SCALES.

One on the South Stable Yard, Albany Street ; one on Haymarket Square ; one on Central Square, East Boston.

POUNDS.

One on the South Bay land ; one at East Boston, and one at South Boston.

FURNITURE.

In the various offices in City Hall, Court House, Jail, Registry of Deeds, Probate Office ; in the Grammar and Primary School-houses owned by the City, and in several rooms hired for school and other purposes.

COMMON, Etc.

List of property in charge of Superintendent of Common and Squares.

One deer house on Common, 1 duck house on Public Garden, 3 hand-carts, 3 lawn-mowers, 4 wheelbarrows, 1 horse snow-scraper, 1 snow-plough and planer, 1 stone roller, 1 cast-iron roller, 1 carpenter's bench, 20 shovels, 26 hoes, 10 old scythes, 10 snaths, 6 sickles, 12 garden trowels, 11 edging irons, 3 tree scrapers, 20 iron rakes, 10 wooden rakes, 3 spades, 8 picks, 10 pick handles, 8 spading forks, 1 pair English grass shears, 2 pair pruning shears, 1 grindstone, 1 iron bar, 2 garden reels and line, 1 pruning chisel, 1 hand bell, 1 post iron wrench, 1 wagon

wrench, 2 brands (*Common*), 1 brand (*Public Garden*), 2 hot-bed frames and 10 sashes, 5 ladders, 2 benches, 2 baskets, 2 images (*Chester Park*), 6 cast-iron vases, 2 statue frame coverings, 70 cast-iron and 20 wooden notices (*Keep off the grass*), 100 bundles broom stuff, 60 feet rope, 1 tool-chest and tools, 6 whetstones, 86 cast-iron seats, 16 feet hose, 6 water-pots, 1 stove, 1 pair blocks, dahlia bulbs, 200 flower-pots, barrels, water-pails and brooms, 2 barrels grain, 4 saws, 1 axe, 1 garden syringe, 1 saw-horse, 300 dahlia-poles, 120 garden trellises, 167 zinc-top seats, and 88 cast-iron do., 1 lantern, 4 manure-forks, 9 broom-handles, 2 hay-forks, 2 iron posts and caps, 1 garden-engine.

LIVE STOCK. — 8 deer, 8 ducks, 7 swans.

CEMETERIES.

SEVEN, viz: the *South*, on the Neck; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont Street; one on *Copp's Hill*; one at *South Boston*; and one at *East Boston*.

MOUNT HOPE CEMETERY. — Located in the towns of Dorchester and West Roxbury, about $5\frac{1}{2}$ miles from the City. Contents $84\frac{1}{2}$ acres. House occupied by the Superintendent of the Cemetery is owned by the City.

TOMBS. — Twenty-five in the South Burial-ground.

One infant tomb in the South Burial-ground.


Two infant tombs in the Copp's Hill Burial-ground.

One for adults and one for infants in the Granary Burial-ground.

One in the Chapel Burial-ground for infants.

One in the Central Burial-ground for infants.

Three receiving tombs at East Boston.

 No graves are now allowed to be dug in the cemeteries in the City proper.

ONE FUNERAL CAR.

HEDDING CHURCH CLOCK — transferred from the Deer Island building to this church.

TRUST FUNDS.

FRANKLIN FUND,

FOR THE ENCOURAGEMENT OF YOUNG MECHANICS

As it stood January 1, 1867.

DR. FRANKLIN, in his will, gave the inhabitants of Boston, in 1791, one thousand pounds sterling, which he directed to be loaned in sums of not more than £60 nor less than £15, to one applicant, at 5 per cent interest; to be repaid in annual instalments of 10 per cent each. These loans are restricted to "Young Married Artificers, under the age of 25, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

The Doctor calculated (not anticipating any losses) that the one thousand pounds would increase in the course of one hundred years, to one hundred and thirty-one thousand pounds (\$582,000); and of this amount he would have the managers lay out £100,000 in public works; and the remaining £31,000 he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be £4,610,000; of which, £1,610,000 was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.

The Trustees under the Will are the Selectmen (now Board of Aldermen), united with the ministers of the oldest Episcopalian, Congregational, and Presbyterian Churches in the Town of Boston. The first loan was made in May, 1791.

TRUST FUNDS.

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The Treasurer of the Fund, FREDERIC U. TRACY, Esq., in his annual report to the trustees, makes the statement of its condition, Jan. 1, 1867, viz :

Received of William Minot, Esq., former Treasurer,	\$110,182 56
Interest accrued, being increase of the Fund,	7,509 76
	<hr/>
Amount of Fund January 1, 1867,	<u>\$117,692 32</u>

This amount consists of

Deposit in Massachusetts Hospital Life Insurance Company,	\$116,714 29
Deposit in Provident Institution for Savings,	451 91
“ Suffolk Savings Bank,	480 12
One bond,	96 00
	<hr/>
	<u>\$117,692 32</u>

Treasurer of the Fund, FREDERIC U. TRACY, Esq., City Treasurer.
Office, City Hall.

FRANKLIN SCHOOL MEDAL FUND.

This is a legacy by BENJAMIN FRANKLIN, in 1790, the interest on which, since 1792, has been invested in silver medals, and distributed at the annual examination, among the most deserving boys in the WRITING AND GRAMMAR DEPARTMENTS.

One certificate of City Five per cent Stock,	\$1,000 00
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LAWRENCE HIGH SCHOOL FUND.

This is a donation made by the late Hon. ABBOTT LAWRENCE, of Boston, in the year 1844, the interest on which is payable annually to the Sub-Committee of the ENGLISH HIGH SCHOOL for the time being ; and is by them distributed in prizes for the best performances in various branches of literature and science in that institution ; and in such other rewards to the scholars in that school as the Committee shall recommend.

One certificate of City Six per cent Stock,	\$2,000 00
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LAWRENCE LATIN SCHOOL FUND.

This is a donation made by the late HON. ABBOTT LAWRENCE, in the year 1845, the interest on which is payable annually to the "Chairman of the Sub-Committee of the PUBLIC LATIN SCHOOL, for the time being," and is distributed in prizes for the general encouragement of the scholars in such a way as the Sub-Committee of that school shall consider advisable.

One certificate of City Six per cent Stock, \$2,000 00

LATIN SCHOOL PRIZE FUND.

This is a donation from a number of Gentlemen of Boston, in the year 1819, the interest of which is invested in prizes which are annually distributed among the most deserving scholars in the PUBLIC LATIN SCHOOL.

One certificate of City Six per cent Stock, \$1,050 00

WEBB FRANKLIN SCHOOL FUND.

This is a legacy made in the year 1828, by RUFUS WEBB, Esq., who was for a great many years a WRITING MASTER in one of our Public Schools.

The income from this fund is applied to the purchase of books, etc., for the use of the Indigent Scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One certificate of City Six per cent Stock, \$1,000 00

SMITH FUND.

This is a legacy by ABIEL SMITH, Esq., of Boston, who died in 1815, to the SELECTMEN of the TOWN OF BOSTON, for the time being.

The income from this fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN in Reading, Writing and Arithmetic."

One certificate of City Five per cent Stock, payable in the year 1880, for	\$4,000 00
Eleven shares Suffolk National Bank, Boston, par value,	1,100 00
Thirteen shares in the Boston and Providence Railroad Corporation, par value,	1,300 00
Four shares Continental National Bank, par value,	400 00
Two United States 7 $\frac{3}{8}$ Bonds,	200 00
	<hr/>
	<u>\$7,000 00</u>

POOR WIDOWS' FUND.

This is a donation made by Mrs. JOANNA BROOKER and others to the Selectmen of Boston for the time being.

The income from this Fund is paid over in equal proportions to the Aldermen of the City, and they distribute the same, at their discretion, for the relief of POOR WIDOWS and SICK PEOPLE.

One certificate of City Six per cent Stock, due 1878-79,	\$1,500 00
One certificate of City Six per cent Stock,	1,700 00
	<hr/>
	<u>\$3,200 00</u>

PUBLIC LIBRARY FUNDS.

BIGELOW FUND. — This is a donation made by Hon. JOHN P. BIGELOW, in August, 1850, when Mayor of the City.

The income from this fund is to be appropriated to the purchase of books for the increase of the Library.

One certificate of City Six per cent Stock for	\$1,000 00
Payable to the Chairman of the Committee on the Public Library for the time being.	

BATES FUND. — This is a donation made by JOSHUA BATES, Esq., of London, in March 1853.

One certificate of City Six per cent Stock for	\$50,000 00
"The income only on this fund is to be, each and every year, expended in the purchase of such books of permanent value and authority as may be found most needful and most useful."	

Payable to the Mayor of the City for the time being.

PHILLIPS FUND.—This is a donation made by the Hon. JONATHAN PHILLIPS, of Boston, in April 1853.

One certificate of City Six per cent Stock, for \$10,000 00

The interest on this Fund is to be used exclusively for the purchase of books for the said library.

Also, a bequest by the same gentleman, in his will, dated 28 September, 1849.

One certificate of City Six per cent Stock, for \$20,000 00

The interest on which is to be annually devoted to the maintenance of a free public library.

Both of these items are payable to the Mayor of the City for the time being.

Mr. Phillips died on the 29th July, 1860, at the age of 82, and this latter sum was realized by the City in April 1861.

LAWRENCE FUND.—This is a bequest by the late Hon. ABBOTT LAWRENCE, of Boston.

One certificate of City Six per cent Stock, for \$10,000 00

The interest on this Fund is to be exclusively appropriated for the purchase of books for the said library, having a permanent value.

Payable to the Mayor of the City for the time being.

TOWNSEND FUND.—This is a note secured by mortgage on an estate in the town of West Roxbury, for \$4,000.

It is a donation from William Minot, and William Minot, Jr., Esqrs., executors of the will of Miss Mary P. Townsend, of Boston, at whose disposal she left a certain portion of her estate, in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the City of Boston, as one of such institutions, and attached the following conditions to the legacy: "The income only shall in each and every year be expended in the purchase of books for the use of the library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

FRANKLIN CLUB FUND.

One certificate of City Six per cent Stock, for \$1,000 00

This is a donation made in June 1863, by a literary association of young men in Boston, who, at the dissolution of the Association, authorized its Trustees, Thomas Minns, John J. French, and J. Franklin Reed, to dispose of the fund on hand in such manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the Free Public Library of the City, and, as far as practicable, of such a character as to be of special interest to young men." The Trustees expressed a preference for books relative to Government and Political Economy.

Beside the above, the following donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the donors, viz :

The late Hon. Samuel Appleton,	\$1,000 00
Mrs. Sally Inman Kast Shepard,	1,000 00
James Brown, Esq., late of Cambridge,	500 00
J. Ingersoll Bowditch, Esq.,	300 00
Nathaniel I. Bowditch, Esq.,	200 00
James Nightingale, Esq.,	100 00
	<hr/>
	\$3,100 00
	<hr/>

RECAPITULATION OF PUBLIC LIBRARY TRUST FUNDS.

Bigelow donation,	\$1,000 00
Bates donation,	50,000 00
Phillips donation,	10,000 00
Phillips bequest,	20,000 00
Lawrence bequest,	10,000 00
Miss Townsend's bequest,	4,000 00
Franklin Club,	1,000 00
	<hr/>
Invested funds,	\$96,000 00
Donations expended,	3,100 00
	<hr/>
	\$99,100 00
	<hr/>

PHILLIPS STREET FUND.

This is a bequest from the Hon. JONA. PHILLIPS, who died in July 1860.

One certificate of City Six per cent Stock, payable to the Mayor of the City for the time being, for \$20,000.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the Streets and Public Places of the City."

CITY HOSPITAL FUNDS.

THE GOODNOW FUND. — Mr. ELISHA GOODNOW, of South Boston, (Ward XII.) who died in the year 1851, and whose will is dated 12 July, 1849, bequeathed to the City "all the rest and residue of his Estates, real and personal, not otherwise disposed of," — supposed to be some \$25,000 in value, — for the purpose of establishing, in the Eleventh or Twelfth Wards of the City, a Hospital for the Sick. One half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the officers of the Government of said Hospital for the time being. Under this Will, the City came into possession of certain real estate situated on Cross Street, which has been disposed of, and has produced thus far the sum of \$16,500, which has been invested in City of Boston Six per cent Stock.

There is a lot of Land belonging to this Estate, situated on Third Street, South Boston, containing 6,683½ feet, valued by the Assessors, in 1860, at \$4,000. The New York Central Railroad passes through this lot, but no settlement for damages has ever been made with this corporation.

THE NICHOLS FUND. — Mr. LAWRENCE NICHOLS, who died in September 1862, made the following bequest to the City: — "I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such hospital shall have been established at the time of my decease, the sum of one thousand dollars." And in case such hospital should not have

been established by the City at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate by the addition of interest, until such an hospital should be established.

The executor of the will, Wm. Perkins, Esq., has paid into the treasury nine hundred and thirty-seven dollars and twenty-five cents (\$937.25), being the amount devised, less the *Internal Revenue Tax* on the same, and \$530.50 as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The \$937.25, with the accumulated interest thereon, has been invested in a certificate of City Stock for \$1,000. The balance (\$530.50) remains in the hands of the City Treasurer.

RECAPITULATION CITY HOSPITAL FUNDS.

<i>Goodnow Fund.</i> — One certificate City Six per cent, payable to the Mayor for the time being,	\$16,500 00
<i>Nichols Fund.</i> — One certificate Six per cent Stock, payable to the Mayor for the time being,	1,000 00
Cash in City Treasury,	530 50
	<hr/>
	\$18,030 50
	<hr/>

The ordinance in relation to the City Hospital, R. O., Sec. 9, page 328, provides that said script shall be deposited with the Auditor, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the hospital.

THE HAWES FUND.

Being a property left by JOHN HAWES, Esq., of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his real estate should be applied to certain benevolent purposes, among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in Ward 12, *South Boston*, in such a

way and manner as, in the opinion of certain Trustees, should most tend to the benefit and advantage of the inhabitants of said Ward.

The income is derived from one-half of the rents of certain real estate, situated in South Boston, and on the Neck, near the Roxbury line, Ward 11, in the City proper.

No report is made to the City Government by the Trustees of this fund.

THE BIRD FUND.

This is a property left by the late JOHN H. BIRD, Esq., of South Boston, who died in June 1835. It consisted of one-half of his real and personal estate, which was placed in the hands of trustees.

By the terms of the Will, which is dated January 1835, *the net income* of this property is to be applied, after the death of his mother, to the "support of a seminary of the first order for the education of females, to be established and located in South Boston, Ward 12."

No report is made by the Trustees of this Fund to the City Council.

APPROPRIATIONS

FOR THE FINANCIAL YEAR

1867-68,

And an Estimate of the Ways and Means of meeting the same.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised for the expenditure of the then ensuing financial year, under the respective heads of Appropriation; together with an estimate of the Ways and Means of paying the same.

Such estimates were duly made, and laid before the Council in February last; they were referred to a Special Committee, by whom an order was reported which finally passed the City Council.

That Order was in substance as follows:

It is hereby ordered by the City Council, That to defray the expenditures of the City of Boston and the County of Suffolk, for the financial year commencing with the first day of May, 1867, and ending with the last day of April, 1868, the following sums of money be, and the same are, hereby respectively appropriated for the objects and purposes as explained in the Auditor's Estimate and in the applications of the various Committees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose, for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated: *Provided, however,* that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the City, shall be strictly

applied, according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

Adams School House,	\$12,000 00
Advertising,	4,000 00
Annuities,	1,200 00
Albany Street Bridge,	72,000 00
Armories,	16,000 00
Bells and Clocks	2,000 00
Boston Harbor,	9,300 00
Bridges,	14,000 00
Cemeteries	7,700 00
City Debt	400,000 00
City Hospital	91,000 00
Common, etc.,	41,050 00
County of Suffolk,	225,000 00
Engineer's Department,	20,000 00
External Health Department,	7,500 00
Fire Alarms,	19,500 00
Fire Department,	159,500 00
Harbor Dredging,	16,300 00
Internal Health Department,	232,400 00
Interest and Premium,	930,000 00
Incidental Expenses,	75,000 00
Lamps,	250,500 00
Markets,	8,200 00
Meridian Street Bridge,	17,000 00
Militia Bounty,	30,000 00
Mount Hope Cemetery,	12,000 00
New Lunatic Hospital,	100,000 00
Old Claims,	1,500 00
Overseers of the Poor,	50,300 00
Paving, etc.,	250,000 00
Police,	473,835 00
Public Bathing,	20,000 00
Public Buildings,	58,000 00
<i>Carried forward,</i>	<hr/> \$3,626,785 00

Brought forward, \$3,626,785 00

PUBLIC INSTITUTIONS, viz:

House of Industry,	\$115,000 00	
House of Correction,	78,000 00	
Lunatic Hospital,	55,000 00	
Steamboat "H. Morrison,"	13,000 00	
Pauper expenses,	12,000 00	
General expenses at City Office,	6,000 00	
	<hr/>	279,000 00
Public lands,		12,000 00
Public Library,		38,000 00
Printing and stationery,		30,000 00
Reserved Fund,		250,000 00
Salaries,		100,000 00

SCHOOLS AND SCHOOL-HOUSES, viz:

High and Grammar School In-		
structors,	\$368,700 00	
Grammar Schools, Public Buildings,	84,000 00	
Grammar Schools, School Commit-		
tee,	35,900 00	
Salaries Officers School Commit-		
tee,	12,500 00	
Primary School Instructors,	174,750 00	
Primary Schools, Public Buildings,	70,000 00	
Primary Schools, School Commit-		
tee,	5,000 00	
	<hr/>	750,850 00
Sealers Weights and Measures,		6,800 00
Sewers and Drains,		50,000 00
State Tax,		1,700,000 00
War Expenses,		10,000 00
Water Works,		179,000 00
Water Works, Interest and Premium,		550,000 00
Widening Streets,		160,000 00
		<hr/>
Total Appropriations for 1867-68,		\$7,742,435 00
		<hr/>

Amount appropriated,	\$7,742,435 00
From which deduct the estimated income, as stated on page 228, viz :	<u>1,279,900 00</u>
We have the amount to be raised by taxation, viz :	<u><u>\$6,462,535 00</u></u>
To meet which a gross tax was ordered to the amount of	\$6,656,411 00
From which deduct for amount which will not be realized in time for this year's service, viz :	<u>198,876 00</u>
We have the amount required, as stated above, viz :	<u><u>\$6,462,535 00</u></u>

WAYS AND MEANS.

1867-68. .

An estimate of the Ways and Means of meeting the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1867-68:

(Commencing with the first day of May 1867, and ending with the last day of April 1868.) .

Armories,	\$10,000 00
City Hospital,	6,000 00
Common,	1,200 00
County of Suffolk,	40,000 00
Corporation Tax,	300,000 00
External Health,	1,100 00
Fees, etc.,	2,300 00
Fire Department,	600 00
Fire Alarms,	50 00
Interest,	75,000 00
Harbor dredging,	18,000 00
Internal Health Department,	25,100 00
Militia Bounty,	30,000 00
Markets,	950 00
Outstanding Taxes,	100,000 00
Overseers of the Poor,	10,500 00
Public Library,	300 00
Public Institutions,	25,000 00
Paving Department,	5,000 00
<i>Carried forward,</i>	<hr/> \$651,100 00

<i>Brought forward,</i>	\$651,100 00
Police Department,	4,200 00
Rents,	95,000 00
Sewers and Drains,	10,000 00
Sealers of Weights and Measures,	3,250 00
School Fund,	7,000 00
Unclaimed Drafts,	1,500 00
Water Works,	507,850 00
Estimated Income,	<u>\$1,279,900 00</u>
Estimated Expenditures, as stated on page 225,	<u>\$7,742,435 00</u>
Estimated Income, as above,	<u>1,279,900 00</u>
Amount to be raised by Taxation, 1867, for the financial year 1867-68,	<u><u>\$6,462,535 00</u></u>

ANNUAL REPORT

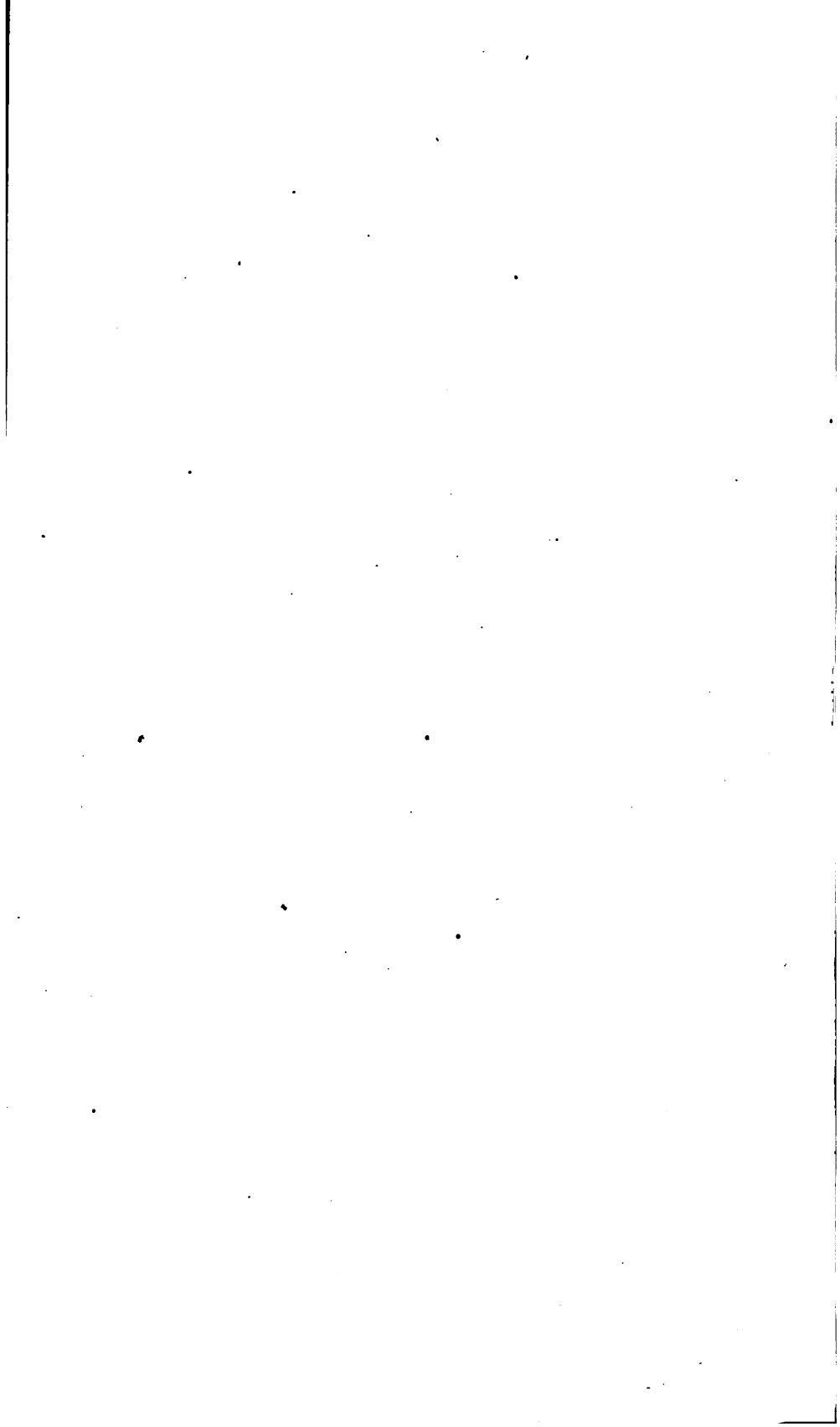
OF THE

CITY AND COUNTY TREASURER,

FOR THE

FINANCIAL YEAR

1866-67.



CITY TREASURERS' OFFICE.

Boston, May 13, 1867.

TO THE HONORABLE CITY COUNCIL:

Gentlemen: I have the honor to transmit herewith my accounts with the City and County for the financial year ending April 30th.

Very respectfully,

Your obedient servant,

FREDERIC U. TRACY,

City Treasurer.

CITY OF BOSTON.

In Board of Aldermen, May 13, 1867.

Referred to the Committee on the Treasury Department. Sent down for concurrence.

CHAS. W. SLACK,

Chairman.

In Common Council, May 16, 1867.

Concurred.

WESTON LEWIS,

President.

Dr. CITY OF BOSTON, in Account Current from May 1, 1866,

[illegible]

to April 30, 1867, with FRED. U. TRACY, City Treasurer,

Ct.

1867. April 30.		No. of Acc.		
	By Cash received and credited to the following Appropriations, viz :			
	Armories, from Commonwealth,	83		\$11,814 45
	Back Bay Drainage, from Boston Water Power,	84		50,000 00
	Bonds, Instalments on Bonds,	85		99,958 92
	City Hospital, Interest on Trust Funds, from Superintendent,	86	\$1,050 00 7,108 88	8,158 88
	City Clerk, for License Fees, etc.,	87		2,198 88
	City Registrar. Fees for Publishments,	88		1,501 00
	Common, Rent of Greenhouse, Sale of Iron Fence on Fort Hill,	89	1,025 00 400 00	1,425 00
	City Hall, Sale Lumber, etc.,	90		140 40
	City Debt, Permanent Loans per Order City Council,	91		1,225,175 00
	Central Charity Bureau, Contributions,	92		11,622 40
	Com. on Red'n of City Debt, Interest on Amt. due them,	98		26,856 85
	Dover Street, Rent of House, Estates Sold and Instalments on Bonds,	93	309 75 4,752 50	5,062 25
	Dog Fund, from City Clerk,	94		1,527 00
	External Health, from Port Physician, from Sale Stoves, Lumber, etc.,	95	6,185 50 349 00	6,534 50
	Carried forward,			\$1,451,975 53

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

1867.	<i>Brought forward,</i>			\$1,451,975 53
April 30.	Fire Alarms, from Superintendent,	96		30 29
	Fire Department, from Chief Engineer,	97		788 50
	Grammar Schools, S. Com., from Pupils non-residents,	99		66 12
	Gram. Schools, P. Build., Old Materials,	100		9 91
	House of Correction, from Directors Public Ins.,	101		44,977 68
	House of Industry, from Directors Public Ins.,	102		9,858 74
	Harbor Police Stat'n House, Land Sold,	103		608 15
	Hay Scales, from Supt. South Scales,		43 91	
	from Supt. East Boston,	104	58 09	
				102 00
	Harbor Dredging, from B. & R. Mill Cor- poration,		55 00	
	from Internal Health De- partment,	105	525 22	
				580 22
	Instructors Grammar Sch'ls, Interest on Trust Funds,	106		472 60
	Incidental, Amount returned by Com- mittees,		88 72	
	Received for Public Baths, from Mayor from an indi- vidual of the City,	107	35 00 25 00	
				148 72
	Internal Health, for House Offal,		5,500 00	
	for Abatement of Nul- sances,		5,146 15	
	for Sale of Manure,		692 50	
	for Removing Ashes,		684 86	
	for Sale of Street Dirt,		2,009 50	
	for Sale of Ashes,		5,699 37	
	for Sale of Horses,		350 00	
	for Sale of Old Materials,		64 50	
	Work for Police Depart- ment,		2,068 75	
	<i>Carried forward,</i>		\$22,215 63	\$1,509,608 46

[illegible]

CITY TREASURER'S ACCOUNT, *Continued.**Cr.*

1867. April 30.	<i>Brought forward,</i>		\$22,215 68	\$1,509,608 46
	Work for Sewer Depart't,		913 91	
	Paving "		1,467 96	
	Public Buildings,		196 72	
	City Hospital,		476 26	
	Public Lands,		16 75	
	External Health			
	Department,		94 00	
	Fire Department,		70 00	
	Horse Keeping,	108	210 00	
				25,661 23
	Interest,			
	on Bonds,		17,236 54	
	on Taxes,		10,296 61	
	on Bank Deposits,		114,580 12	
	on Rents, Scrip, etc.,	109	19,120 54	
				161,233 81
	Lamps,			
	from Superintendent,	110		54 67
	Lunatic Hospital,			
	from Directors,	111		15,945 97
	Library,			
	Interest on Trust Funds,		7,450 50	
	from Librarian,	112	504 18	
				7,954 68
	Market,			
	Coal delivered occupants,	113		541 00
	Militia,			
	from Commonwealth,	114		28,398 00
	Mount Hope,			
	for lots sold,		4,200 00	
	for graves, fees, etc.,	115	4,615 60	
				8,815 60
	Overseers of Poor,			
	from Treas'r of Overseers,		10,428 79	
	from Commonwealth,	116	1,120 50	
				11,549 29
	Oliver Street,			
	from sale old buildings,		5,547 88	
	from sale gravel, etc.,	117	25 00	
				5,572 88
	Pauper Expenses,			
	from Directors Public Ins.,		775 23	
	from Commonwealth,	118	193 35	
				968 58
	Paving,			
	Assessm'ts on Sidewalks,	119		2,896 75
	Peddlers,			
	Licenses,	120		923 00
	<i>Carried forward,</i>			\$1,780,723 92

Dr.

CITY TREASURER'S ACCOUNT, *Continued.*

1867.	<i>Brought forward,</i>		\$8,234,417 70	
April 30.	Primary Schools; Public Buildings,	58	62,191 37	
	Primary School-house, East Street,	59	34,207 20	
	Public Lands,	60	22,425 93	
	Public Buildings,	61	50,328 45	
	Public Institutions, Office Expenses,	62	4,759 79	
	Police,	63	453,902 09	
	People's Ferry Drops,	64	18,966 10	
	Police Station No. 2,	65	20,068 22	
	Prescott St. School House,	66	455 32	
	Richmond St. School House,	67	42,214 57	
	Soldiers' Relief,	68	257,407 60	
	Salaries,	69	91,396 90	
	Sewers and Drains,	70	40,391 25	
	Steamboat Henry Morrison,	71	10,862 66	
	Unliquidated Street Claims,	72	13,815 27	
	War Expenses,	73	19,795 05	
	Water Works,	74	122,207 37	
	Water Loan,	75	3,000 00	
	Widening Streets,	76	87,994 16	
				\$4,590,807 00
	<i>Carried forward,</i>			\$4,590,807 00

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

1867. April 30.	<i>Brought forward,</i>			\$1,780,728 92
	Primary School-houses, Sale of estate in Bumstead Place,	121		9,500 00
	Public Lands, from Supt. of Sewers, Rent South Bay Lands, Sale of edge-stones, Battery Armory,	122	\$778 37 848 75 58 56 127 50	1,803 18
	Public Buildings, Sale of Marble, Rent Ward Rooms, Instalment on Bond for Sale Station-house on Canton Street,	123	24 07 170 00 175 00	369 07
	Police, Officers' fees collected by Clerk in Police Court, from Chief, for extra ser- vices of Officers, Truck and Carriage Licenses,	124	5,262 80 6,309 24	11,572 04
	Rents, from Public Buildings, from Market Rents,	125	31,692 28 74,624 98	106,317 26
	Richmond St. School-house, Sale of Land, Sale of Old Materials,	126	75 00 28 40	98 40
	Soldiers' Relief, from Commonwealth,	127		164,000 00
	School Fund, from Commonwealth,	128		5,310 30
	Sewers and Drains, Sup't for Permits, Superintendent for Mate- rials Sold, from Internal Health Dept. " Public Buildings, " Public Lands, " Back Bay Drainage, " Paving Department, for Materials Sold, " Assessments,	129	2,892 10 870 12 825 28 124 49 1,208 00 445 25 748 13 71 50 14,550 24	21,230 06
	Sealers of Weights and Measures, from Fees,	130		3,500 64
	<i>Carried forward,</i>			\$2,104,424 87

CITY TREASURER'S ACCOUNT, *Concluded.*

Cr.

1867.	<i>Brought forward,</i>			\$2,104,424 87
April 30.	Steamboat Henry Morrison, from Directors,	181		1,406 25
	Station House, Ward 8, Payments for Land in La Grange Place,	182		7,330 75
	Taxes, Collected for 1866, Collected for 1865 and older, from Commonwealth, for Corporation Tax,	183	\$5,109,969 15 250,574 87 883,591 24	
	Refunded, by Order of Mayor and Aldermen,		5,744,135 26 2,765 00	
	Tremont Street, Payment on Estate,	184		5,741,370 26 440 00
	Water Works, for Water Rates, Payments by Water Board. Shutting off Water, Mortgage Notes paid, Int'st on Mortgage Notes,	185	517,101 95 12,326 95 1,010 00 50 00 87 90	530,526 80
	Widening Streets, from Suspense account of 1859-60, under the Bett'rment Law,	186	14,000 00 5,444 81	19,444 81
	Water Loan of 1865, Permanent Loans by Order of City Council,	187		221,000 00
	Cash on hand May 1, 1866,			\$8,625,943 74 2,686,421 24
1867.				\$11,812,364 98
April 30.	By Balance			\$4,363,773 74

BOSTON, April 30, 1867.

ERRORS EXCEPTED.

Signed,

FREDERIC U. TRACY,

City Treasurer.

<p>1867.</p>	<p>April 30.</p>	<p>To Cash paid as follows :</p> <p>On Mayor's Drafts through Auditor's Office,</p> <p>On Drafts drawn by the Judges of the several Courts on the County Treasurer, which do not pass through the Auditor's Office,</p> <p>In the Superior Criminal Court,</p> <p>In the Superior Civil Court,</p> <p>In the Police (Criminal and Civil Session) Court,</p> <p>In the Municipal (Criminal and Civil Session) Court,</p> <p>In the Sup'me Jud'l Court,</p> <p>On Coroner's Inquests,</p>	<div style="margin-bottom: 10px;">\$74,520 28</div> <div style="margin-bottom: 10px;">\$74,036 33</div> <div style="margin-bottom: 10px;">28,726 24</div> <div style="margin-bottom: 10px;">2,689 75</div> <div style="margin-bottom: 10px;">14,325 64</div> <div style="margin-bottom: 10px;">8,939 32</div> <hr style="width: 100%;"/> <div style="margin-bottom: 10px;">128,717 28</div> <div style="margin-bottom: 10px;">2,699 54</div> <div style="margin-bottom: 10px;">\$205,937 10</div>
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to April 30, 1867, with FRED. U. TRACY, County Treasurer. *Et.*

1867. April 30.	By Cash received, as follows :			
	From Sheriff, for Fines and Costs, for Board U. S. Prisoners,	141	\$61,306 58 2,245 78	\$63,552 36
	From Clerk of Police Court, Fines and Costs in Crimi- nal Cases, Fees in Civil Cases,	142	17,745 19 1,688 19	19,383 38
	From Clerk of Municipal Court, Fines and Costs in Crimi- nal Cases, Fees in Civil Cases,	143	29,662 91 2,481 86	32,094 77
	From Justices in Chelsea, Fines and Costs in Police Court,	144		752 63
	From Master of House of Correction, Fines and Costs,	145		200 33
	From House of Industry, Fines and Costs, Deer Island,	146		816 35
	From Clerk of Superior Criminal Court, Half Surplus Fees,	147		4,425 00
	From Clerk of Superior Court, Half Surplus Fees,	148		1,474 49
	From Clerk of Supreme Ju- dicial Court, Half Surplus Fees,	149		206 15
	From Clerk of Police Court, Sale of old Desk,	150		25 00
	Balance			\$122,930 46 83,006 64 \$205,937 10

Boston, April 30, 1867.

ERRORS EXCEPTED.

Signed,

FREDERIC U. TRACY,

County Treasurer.

Dr.	TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK.			Cr.
1867. April 30.	To Balance, as per Account Current with the City of Boston,	\$4,863,773 74	1867. April 30. By Balance, as per Account Current with the County of Suffolk,	\$88,006 64
		<u>\$4,863,773 74</u>	Balance	<u>\$4,280,767 10</u>
		<u>\$4,280,767 10</u>		<u>\$4,863,773 74</u>
April 30.	To Balance			

BOSTON, April 30, 1867.

ERRORS EXCEPTED.

Signed,

FREDERIC U. TRACY,

City and County Treasurer.

CITY OF BOSTON.

In Board of Aldermen, May 20, 1867.

The Joint Standing Committee on the Treasury Department, to whom were referred the accounts of the City and County Treasurer for the year ending April 30, 1867, respectfully

REPORT:

That they have made a careful examination of the accounts, and compared them with the records in the Treasurer's office; and they find that the entries correspond with the receipts and vouchers on file.

The business of the office during the past year has amounted to

On County Account,	\$205,987 10	\$11,518,802 08
On City Account,	11,312,864 98	

The balance of cash on hand was	\$4,280,767 10
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The amount of Bonds and Notes held by the City was	441,533 70
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The amount to the credit of the Committee on the	
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Reduction of the City Debt was	3,998,744 62
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In Bonds of the City,	\$263,175 00
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In Cash,	3,735,569 62
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This largely exceeds any amount heretofore carried to the Reduction of the City Debt.

The Committee have great satisfaction in being able to present such a gratifying statement of our financial affairs.

For the Committee.

G. W. MESSINGER,
Chairman.

In Board of Aldermen, May 20, 1867.

Read and accepted. Sent down for concurrence.

CHAS. W. SLACK,
Chairman.

In Common Council, May 23, 1867.

Concurred.

WESTON LEWIS,
President.

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